

*Spediz. abb. post. - art. 1, comma 1  
Legge 27-02-2004, n. 46 - Filiale di Roma*

# GAZZETTA UFFICIALE

## DELLA REPUBBLICA ITALIANA

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*PARTE PRIMA*

**Roma - Martedì, 23 dicembre 2025**

**SI PUBBLICA TUTTI I  
GIORNI NON FESTIVI**

**DIREZIONE E REDAZIONE PRESSO IL MINISTERO DELLA GIUSTIZIA - UFFICIO PUBBLICAZIONE LEGGI E DECRETI - VIA ARENULA, 70 - 00186 ROMA  
AMMINISTRAZIONE PRESSO L'ISTITUTO POLIGRAFICO E ZECCA DELLO STATO - VIA SALARIA, 691 - 00138 ROMA - CENTRALINO 06-85081 - LIBRERIA DELLO STATO  
PIAZZA G. VERDI, 1 - 00198 ROMA**

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**N. 40**

### AGENZIA DELLE ENTRATE

**Tabelle nazionali dei costi chilometrici di esercizio di autovetture e motocicli elaborate dall'ACI - articolo 51, comma 4, lettera *a*) del testo unico delle imposte sui redditi approvato con decreto del Presidente della Repubblica 22 dicembre 1986, n. 917.**





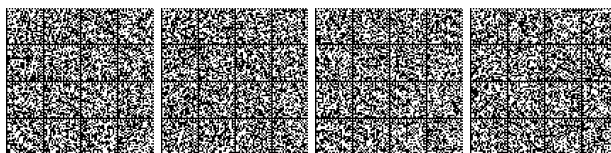
# S O M M A R I O

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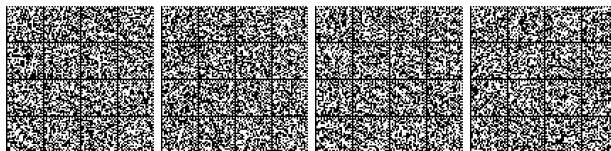
## ESTRATTI, SUNTI E COMUNICATI

## AGENZIA DELLE ENTRATE

Tabelle nazionali dei costi chilometrici di esercizio di autovetture e motocicli elaborate dall'ACI - articolo 51, comma 4, lettera a) del testo unico delle imposte sui redditi approvato con decreto del Presidente della Repubblica 22 dicembre 1986, n. 917.

FRINGE BENEFIT 2026  
AUTOVEICOLI A BENZINA IN PRODUZIONE

| ID Modello | 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) |
|------------|----------------|------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 23383      | ALFA ROMEO     | GIULIA 2.0 TURBO Q4 VELOCE 280CV AWD     | 0,9011                | 3.379,13                                 | 4.054,95                                 | 6.758,25                                 | 8.109,90                                 |
| 23461      | ALFA ROMEO     | STELVIO 2.0 T 280CV                      | 0,9240                | 3.465,00                                 | 4.158,00                                 | 6.930,00                                 | 8.316,00                                 |
| 29925      | ALPINE         | A110 1.8 250CV                           | 0,8537                | 3.201,38                                 | 3.841,65                                 | 6.402,75                                 | 7.683,30                                 |
| 29926      | ALPINE         | A110 1.8 300CV                           | 0,9864                | 3.699,00                                 | 4.438,80                                 | 7.398,00                                 | 8.877,60                                 |
| 31398      | AUDI           | A1 ALLSTREET 30 TFSI 1.0 116 CV          | 0,5397                | 2.023,88                                 | 2.428,65                                 | 4.047,75                                 | 4.857,30                                 |
| 30049      | AUDI           | A1 ALLSTREET 35 TFSI S-TRONIC 1.5 150CV  | 0,6133                | 2.299,88                                 | 2.759,85                                 | 4.599,75                                 | 5.519,70                                 |
| 31206      | AUDI           | A1 SPB 30 1.0 116CV                      | 0,5181                | 1.942,88                                 | 2.331,45                                 | 3.885,75                                 | 4.662,90                                 |
| 27949      | AUDI           | A1 SPB 35 1.5 TFSI S-TRONIC 150CV        | 0,5830                | 2.186,25                                 | 2.623,50                                 | 4.372,50                                 | 5.247,00                                 |
| 31412      | AUDI           | A3 SPB TFSI 1.5 116CV MOD 2025           | 0,5597                | 2.098,88                                 | 2.518,65                                 | 4.197,75                                 | 5.037,30                                 |
| 31413      | AUDI           | A3 SPB TFSI 2.0 204CV MOD 2025           | 0,7232                | 2.712,00                                 | 3.254,40                                 | 5.424,00                                 | 6.508,80                                 |
| 31198      | AUDI           | A5 2025 2.0 TFSI QUATTRO 204CV           | 0,8029                | 3.010,88                                 | 3.613,05                                 | 6.021,75                                 | 7.226,10                                 |
| 31196      | AUDI           | A5 2025 2.0 TFSI S-TRONIC 150CV          | 0,7158                | 2.684,25                                 | 3.221,10                                 | 5.368,50                                 | 6.442,20                                 |
| 31197      | AUDI           | A5 2025 2.0 TFSI S-TRONIC 204CV          | 0,7704                | 2.889,00                                 | 3.466,80                                 | 5.778,00                                 | 6.933,60                                 |
| 31219      | AUDI           | Q2 30 TFSI 1.0 116CV                     | 0,5419                | 2.032,13                                 | 2.438,55                                 | 4.064,25                                 | 4.877,10                                 |
| 28052      | AUDI           | Q2 35 1.5 TFSI 150CV                     | 0,5734                | 2.150,25                                 | 2.580,30                                 | 4.300,50                                 | 5.160,60                                 |
| 28068      | AUDI           | Q2 35 1.5 TFSI S-TRONIC 150CV            | 0,5834                | 2.187,75                                 | 2.625,30                                 | 4.375,50                                 | 5.250,60                                 |
| 31220      | AUDI           | Q2 40 2.0 TFSI QUATTRO S-TRONIC 190CV    | 0,7087                | 2.657,63                                 | 3.189,15                                 | 5.315,25                                 | 6.378,30                                 |
| 31490      | AUDI           | Q3 2.0 TFSI QUATTRO 204CV MOD 2025       | 0,7564                | 2.836,50                                 | 3.403,80                                 | 5.673,00                                 | 6.807,60                                 |
| 30855      | AUDI           | S3 SPB 2.0 TFSI 333 CV QUATTRO S-TRONIC  | 0,8443                | 3.166,13                                 | 3.799,35                                 | 6.332,25                                 | 7.598,70                                 |
| 31222      | AUDI           | SQ2 2.0 TFSI QUATTRO S-TRONIC 300CV      | 0,8453                | 3.169,88                                 | 3.803,85                                 | 6.339,75                                 | 7.607,70                                 |
| 31064      | BMW            | 116 1.5 122CV MOD 2024                   | 0,6043                | 2.266,13                                 | 2.719,35                                 | 4.532,25                                 | 5.438,70                                 |
| 30246      | BMW            | 216i 1.5 122CV ACTIVE TOURER             | 0,6227                | 2.335,13                                 | 2.802,15                                 | 4.670,25                                 | 5.604,30                                 |
| 29870      | BMW            | 218i 2022 1.5 136CV ACTIVE TOURER        | 0,6295                | 2.360,63                                 | 2.832,75                                 | 4.721,25                                 | 5.665,50                                 |
| 30720      | BMW            | 318i 2.0 156CV MY2023                    | 0,7091                | 2.659,13                                 | 3.190,95                                 | 5.318,25                                 | 6.381,90                                 |
| 30721      | BMW            | 320i 2.0 184CV MY2023                    | 0,7555                | 2.833,13                                 | 3.399,75                                 | 5.666,25                                 | 6.799,50                                 |
| 30722      | BMW            | 320i 2.0 184CV XDRIVE MY2023             | 0,8129                | 3.048,38                                 | 3.658,05                                 | 6.096,75                                 | 7.316,10                                 |
| 30723      | BMW            | 330i 2.0 245CV XDRIVE MY2023             | 0,8465                | 3.174,38                                 | 3.809,25                                 | 6.348,75                                 | 7.618,50                                 |
| 29019      | BMW            | 420i COUPÉ 2.0 184CV                     | 0,7768                | 2.913,00                                 | 3.495,60                                 | 5.826,00                                 | 6.991,20                                 |
| 30882      | BMW            | M 135 XDRIVE 2.0 300CV MOD 2024          | 0,8330                | 3.123,75                                 | 3.748,50                                 | 6.247,50                                 | 7.497,00                                 |
| 30726      | BMW            | M3 3.0 480CV MY2023                      | 1,3073                | 4.902,38                                 | 5.882,85                                 | 9.804,75                                 | 11.765,70                                |
| 30305      | BMW            | M3 3.0 XDRIVE COMPETITION 530CV          | 1,4087                | 5.282,63                                 | 6.339,15                                 | 10.565,25                                | 12.678,30                                |
| 30529      | BMW            | M3 COMPETITION 3.0 510CV                 | 1,3646                | 5.117,25                                 | 6.140,70                                 | 10.234,50                                | 12.281,40                                |
| 30117      | BMW            | X1 2022 SDRIVE 18i 1.5 136CV             | 0,6233                | 2.337,38                                 | 2.804,85                                 | 4.674,75                                 | 5.609,70                                 |
| 31171      | BMW            | X1 M35i XDRIVE 300CV MOD 2024            | 0,8737                | 3.276,38                                 | 3.931,65                                 | 6.552,75                                 | 7.863,30                                 |
| 30729      | BMW            | Z4 M40i 3.0 340CV MY2023                 | 1,0026                | 3.759,75                                 | 4.511,70                                 | 7.519,50                                 | 9.023,40                                 |
| 30728      | BMW            | Z4 SDRIVE 20i 2.0 197CV MY2023           | 0,7908                | 2.965,50                                 | 3.558,60                                 | 5.931,00                                 | 7.117,20                                 |
| 31145      | CIRELLI MOTOR  | CIRELLI 1 1.5T 109CV                     | 0,4721                | 1.770,38                                 | 2.124,45                                 | 3.540,75                                 | 4.248,90                                 |
| 31402      | CIRELLI MOTOR  | CIRELLI 3 1.5T 139 CV MOD 2025           | 0,5358                | 2.009,25                                 | 2.411,10                                 | 4.018,50                                 | 4.822,20                                 |
| 30810      | CIRELLI MOTOR  | CIRELLI 4 1.5T 177CV                     | 0,6003                | 2.251,13                                 | 2.701,35                                 | 4.502,25                                 | 5.402,70                                 |
| 31404      | CIRELLI MOTOR  | CIRELLI 5 1.5 T 177 CV MOD 2024          | 0,6058                | 2.271,75                                 | 2.726,10                                 | 4.543,50                                 | 5.452,20                                 |
| 31485      | CIRELLI MOTOR  | CIRELLI 6 1.5T 139CV MOD 2025            | 0,5305                | 1.989,38                                 | 2.387,25                                 | 3.978,75                                 | 4.774,50                                 |
| 31149      | CIRELLI MOTOR  | CIRELLI 7 1.5T 177CV                     | 0,6041                | 2.265,38                                 | 2.718,45                                 | 4.530,75                                 | 5.436,90                                 |
| 30812      | CIRELLI MOTOR  | CIRELLI SPORT COUPÉ 1.5T 137CV           | 0,6153                | 2.307,38                                 | 2.768,85                                 | 4.614,75                                 | 5.537,70                                 |
| 30856      | CITROEN        | C3 1.2 100 CV MOD 2024                   | 0,4208                | 1.578,00                                 | 1.893,60                                 | 3.156,00                                 | 3.787,20                                 |
| 30936      | CITROEN        | C3 AIRCROSS 1.2 PURETECH 100 CV MOD 2024 | 0,4495                | 1.685,63                                 | 2.022,75                                 | 3.371,25                                 | 4.045,50                                 |
| 29307      | CITROEN        | C4 2020 1.2 PURETECH AUT 130CV           | 0,5327                | 1.997,63                                 | 2.397,15                                 | 3.995,25                                 | 4.794,30                                 |
| 31259      | CITROEN        | C4 X PURETECH 130 131CV MOD 2025         | 0,5026                | 1.884,75                                 | 2.261,70                                 | 3.769,50                                 | 4.523,40                                 |
| 30435      | CUPRA          | ATECA 1.5 TSI 150CV                      | 0,6335                | 2.375,63                                 | 2.850,75                                 | 4.751,25                                 | 5.701,50                                 |
| 28836      | CUPRA          | ATECA 2.0 TSI 4DRIVE 300CV               | 0,8414                | 3.155,25                                 | 3.786,30                                 | 6.310,50                                 | 7.572,60                                 |
| 30976      | CUPRA          | FORMENTOR 2.0 TSI 4DRIVE 333CV           | 0,8652                | 3.244,50                                 | 3.893,40                                 | 6.489,00                                 | 7.786,80                                 |
| 29477      | CUPRA          | FORMENTOR 2020 1.5 TSI 150CV             | 0,6029                | 2.260,88                                 | 2.713,05                                 | 4.521,75                                 | 5.426,10                                 |
| 31264      | CUPRA          | LEON 1.5 TSI 150CV MOD 2024              | 0,5980                | 2.242,50                                 | 2.691,00                                 | 4.485,00                                 | 5.382,00                                 |
| 31006      | CUPRA          | LEON 2.0 TSI DSG 300CV MOD 2024          | 0,7682                | 2.880,75                                 | 3.456,90                                 | 5.761,50                                 | 6.913,80                                 |
| 31005      | CUPRA          | TERRAMAR 2.0 TSI 4DRIVE 265CV MOD 2024   | 0,8337                | 3.126,38                                 | 3.751,65                                 | 6.252,75                                 | 7.503,30                                 |
| 29948      | DACIA          | JOGGER 1.0 TCE 110CV                     | 0,4180                | 1.567,50                                 | 1.881,00                                 | 3.135,00                                 | 3.762,00                                 |
| 29520      | DACIA          | SANDERO 2021 1.0 SCE 65CV                | 0,3810                | 1.428,75                                 | 1.714,50                                 | 2.857,50                                 | 3.429,00                                 |
| 29521      | DACIA          | SANDERO 2021 1.0 TCE 90CV                | 0,3923                | 1.471,13                                 | 1.765,35                                 | 2.942,25                                 | 3.530,70                                 |
| 30316      | DACIA          | SANDERO 2023 1.0 TCE 110CV               | 0,4373                | 1.639,88                                 | 1.967,85                                 | 3.279,75                                 | 3.935,70                                 |
| 30123      | DFSK           | GLORY 580 1.5 145CV                      | 0,5914                | 2.217,75                                 | 2.661,30                                 | 4.435,50                                 | 5.322,60                                 |
| 30295      | DR AUTOMOBILES | DR 3 2023 1.5 117CV                      | 0,4573                | 1.714,88                                 | 2.057,85                                 | 3.429,75                                 | 4.115,70                                 |
| 28928      | DR AUTOMOBILES | DR 5.0 1.5 116CV                         | 0,4702                | 1.763,25                                 | 2.115,90                                 | 3.526,50                                 | 4.231,80                                 |
| 31525      | DR AUTOMOBILES | DR 5.0 1.5 C 95CV MOD 2025               | 0,4784                | 1.794,00                                 | 2.152,80                                 | 3.588,00                                 | 4.305,60                                 |
| 30268      | DR AUTOMOBILES | DR 5.0 S3 1.5 T 155CV                    | 0,5194                | 1.947,75                                 | 2.337,30                                 | 3.895,50                                 | 4.674,60                                 |
| 30028      | DR AUTOMOBILES | DR 6.0 1.5 T 154CV                       | 0,5632                | 2.112,00                                 | 2.534,40                                 | 4.224,00                                 | 5.068,80                                 |
| 31151      | EMC            | QUATTRO 1.5 103CV                        | 0,4517                | 1.693,88                                 | 2.032,65                                 | 3.387,75                                 | 4.065,30                                 |



**FRINGE BENEFIT 2026**  
**AUTOVEICOLI A BENZINA IN PRODUZIONE**

| ID Modello | 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) |
|------------|-----------------|-----------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 31154      | EMC             | SEI 1.5 113CV                           | 0,4869                | 1.825,88                                 | 2.191,05                                 | 3.651,75                                 | 4.382,10                                 |
| 31155      | EMC             | SEI 1.5 147CV                           | 0,5219                | 1.957,13                                 | 2.348,55                                 | 3.914,25                                 | 4.697,10                                 |
| 31158      | EMC             | SETTE 1.5 174CV                         | 0,5145                | 1.929,38                                 | 2.315,25                                 | 3.858,75                                 | 4.630,50                                 |
| 30674      | EVO             | EVO 3 1.5 113CV                         | 0,4349                | 1.630,88                                 | 1.957,05                                 | 3.261,75                                 | 3.914,10                                 |
| 30342      | EVO             | EVO 4 1.6 115CV                         | 0,4871                | 1.826,63                                 | 2.191,95                                 | 3.653,25                                 | 4.383,90                                 |
| 30344      | EVO             | EVO 5 1.5 127CV                         | 0,4801                | 1.800,38                                 | 2.160,45                                 | 3.600,75                                 | 4.320,90                                 |
| 31095      | EVO             | EVO 6 1.5 177CV                         | 0,5715                | 2.143,13                                 | 2.571,75                                 | 4.286,25                                 | 5.143,50                                 |
| 30677      | EVO             | EVO 7 1.5 174CV                         | 0,5800                | 2.175,00                                 | 2.610,00                                 | 4.350,00                                 | 5.220,00                                 |
| 29602      | FERRARI         | ROMA 3.9 V8 620CV                       | 2,2565                | 8.461,88                                 | 10.154,25                                | 16.923,75                                | 20.308,50                                |
| 31174      | FIAT            | DOBLÒ 1.2 PC 110CV MOD 2024             | 0,5252                | 1.969,50                                 | 2.363,40                                 | 3.939,00                                 | 4.726,80                                 |
| 31510      | FIAT            | GRANDE PANDA 1.2 100CV MOD 2025         | 0,4373                | 1.639,88                                 | 1.967,85                                 | 3.279,75                                 | 3.935,70                                 |
| 30332      | FORD            | BRONCO 2.7 ECOBOOST 335CV               | 1,1342                | 4.253,25                                 | 5.103,90                                 | 8.506,50                                 | 10.207,80                                |
| 30678      | FORD            | KUGA 2024 1.5 ECOBOOST 150CV            | 0,5835                | 2.188,13                                 | 2.625,75                                 | 4.376,25                                 | 5.251,50                                 |
| 30742      | FORD            | MUSTANG CONVERTIBLE 5.0 V8 446CV CABRIO | 1,0200                | 3.825,00                                 | 4.590,00                                 | 7.650,00                                 | 9.180,00                                 |
| 30740      | FORD            | MUSTANG FASTBACK 5.0 V8 446CV COUPE     | 0,9807                | 3.677,63                                 | 4.413,15                                 | 7.355,25                                 | 8.826,30                                 |
| 31252      | FORD            | MUSTANG FASTBACK 5.0 V8 453CV COUPE     | 1,0745                | 4.029,38                                 | 4.835,25                                 | 8.058,75                                 | 9.670,50                                 |
| 30975      | FORD            | TOURNEO COURIER 1.0 125CV MOD 2024      | 0,5127                | 1.922,63                                 | 2.307,15                                 | 3.845,25                                 | 4.614,30                                 |
| 31251      | FORTHING        | FRIDAY 1.5 TGDI 177CV                   | 0,5773                | 2.164,88                                 | 2.597,85                                 | 4.329,75                                 | 5.195,70                                 |
| 31224      | FORTHING        | U-TOUR 1.5 177CV                        | 0,5923                | 2.221,13                                 | 2.665,35                                 | 4.442,25                                 | 5.330,70                                 |
| 30685      | GIOTTI VICTORIA | V5 1.5 116CV                            | 0,4855                | 1.820,63                                 | 2.184,75                                 | 3.641,25                                 | 4.369,50                                 |
| 30271      | HONDA           | CIVIC 2.0 TYPE-R 330CV                  | 0,8679                | 3.254,63                                 | 3.905,55                                 | 6.509,25                                 | 7.811,10                                 |
| 30899      | HYUNDAI         | BAYON 1.0 T-GDI 100CV MOD 2024          | 0,4592                | 1.722,00                                 | 2.066,40                                 | 3.444,00                                 | 4.132,80                                 |
| 31267      | HYUNDAI         | BAYON 1.2 79CV                          | 0,4350                | 1.631,25                                 | 1.957,50                                 | 3.262,50                                 | 3.915,00                                 |
| 30895      | HYUNDAI         | I10 MPI 1.0 63CV MOD 2024               | 0,4147                | 1.555,13                                 | 1.866,15                                 | 3.110,25                                 | 3.732,30                                 |
| 30896      | HYUNDAI         | I10 T-GDI 1.0 90CV MOD 2024             | 0,4417                | 1.656,38                                 | 1.987,65                                 | 3.312,75                                 | 3.975,30                                 |
| 30897      | HYUNDAI         | I20 1.0 T-GDI 100CV MOD 2024            | 0,4632                | 1.737,00                                 | 2.084,40                                 | 3.474,00                                 | 4.168,80                                 |
| 31265      | HYUNDAI         | I20 1.2 MPI 79CV                        | 0,4521                | 1.695,38                                 | 2.034,45                                 | 3.390,75                                 | 4.068,90                                 |
| 30900      | HYUNDAI         | I30 1.0 T-GDI 100CV MOD 2024            | 0,5225                | 1.959,38                                 | 2.351,25                                 | 3.918,75                                 | 4.702,50                                 |
| 30939      | HYUNDAI         | KONA 1.0 T-GDI 100CV MOD 2024           | 0,4880                | 1.830,00                                 | 2.196,00                                 | 3.660,00                                 | 4.392,00                                 |
| 30942      | HYUNDAI         | KONA 1.6 T-GDI DCT 138CV MOD 2024       | 0,5692                | 2.134,50                                 | 2.561,40                                 | 4.269,00                                 | 5.122,80                                 |
| 31515      | JAECOO          | JAECOO 5 1.6 TGDI 147CV MOD 2025        | 0,5635                | 2.113,13                                 | 2.535,75                                 | 4.226,25                                 | 5.071,50                                 |
| 31020      | JAECOO          | JAECOO 7 1.6 150CV                      | 0,6270                | 2.351,25                                 | 2.821,50                                 | 4.702,50                                 | 5.643,00                                 |
| 30301      | JEEP            | AVENGER 1.2 T 100CV                     | 0,4862                | 1.823,25                                 | 2.187,90                                 | 3.646,50                                 | 4.375,80                                 |
| 30550      | KG MOBILITY     | KORANDO 1.5 GDI 163CV 2WD               | 0,5459                | 2.047,13                                 | 2.456,55                                 | 4.094,25                                 | 4.913,10                                 |
| 30552      | KG MOBILITY     | KORANDO 1.5 GDI 163CV 4WD               | 0,5701                | 2.137,88                                 | 2.565,45                                 | 4.275,75                                 | 5.130,90                                 |
| 30360      | KG MOBILITY     | TIVOLI 1.5 GDI 135CV                    | 0,5034                | 1.887,75                                 | 2.265,30                                 | 3.775,50                                 | 4.530,60                                 |
| 31387      | KG MOBILITY     | TIVOLI 1.5 GDI 163 CV MOD 2025          | 0,4808                | 1.803,00                                 | 2.163,60                                 | 3.606,00                                 | 4.327,20                                 |
| 31388      | KG MOBILITY     | TIVOLI 1.5 GDI AWD 163 CV MOD 2025      | 0,5658                | 2.121,75                                 | 2.546,10                                 | 4.243,50                                 | 5.092,20                                 |
| 30361      | KG MOBILITY     | TORRES 1.5 T GDI 2WD 163CV              | 0,5946                | 2.229,75                                 | 2.675,70                                 | 4.459,50                                 | 5.351,40                                 |
| 30362      | KG MOBILITY     | TORRES 1.5 T GDI 4WD 163CV              | 0,6828                | 2.560,50                                 | 3.072,60                                 | 5.121,00                                 | 6.145,20                                 |
| 31433      | KIA             | PICANTO 1.0 GDI 68CV MOD 2025           | 0,4083                | 1.531,13                                 | 1.837,35                                 | 3.062,25                                 | 3.674,70                                 |
| 31408      | KIA             | SPORTAGE 1.6 TGDI 150CV MOD 2025        | 0,6021                | 2.257,88                                 | 2.709,45                                 | 4.515,75                                 | 5.418,90                                 |
| 30823      | KIA             | STONIC 1.2 MPI 79CV                     | 0,4375                | 1.640,63                                 | 1.968,75                                 | 3.281,25                                 | 3.937,50                                 |
| 31434      | KIA             | XCEED 1.0 T-GDI 115CV MOD 2025          | 0,4923                | 1.846,13                                 | 2.215,35                                 | 3.692,25                                 | 4.430,70                                 |
| 31435      | KIA             | XCEED 1.6 T-GDI DTC 150CV MOD 2025      | 0,5826                | 2.184,75                                 | 2.621,70                                 | 4.369,50                                 | 5.243,40                                 |
| 27943      | LAMBORGHINI     | URUS 4.0 650CV                          | 2,4512                | 9.192,00                                 | 11.030,40                                | 18.384,00                                | 22.060,80                                |
| 30846      | LOTUS           | EMIRA 2.0 T 365 CV COUPE                | 1,1895                | 4.460,63                                 | 5.352,75                                 | 8.921,25                                 | 10.705,50                                |
| 31575      | LOTUS           | EMIRA 3.5 V6 SE 405CV MOD 2025          | 1,4393                | 5.397,38                                 | 6.476,85                                 | 10.794,75                                | 12.953,70                                |
| 30505      | MAHINDRA        | KUV100 1.2 VVT 87CV                     | 0,4179                | 1.567,13                                 | 1.880,55                                 | 3.134,25                                 | 3.761,10                                 |
| 30824      | MASERATI        | GRANCABRIO 3.0 V6 550CV CABRIO          | 2,3321                | 8.745,38                                 | 10.494,45                                | 17.490,75                                | 20.988,90                                |
| 30005      | MASERATI        | GRECALE 3.0 V6 530CV                    | 1,4876                | 5.578,50                                 | 6.694,20                                 | 11.157,00                                | 13.388,40                                |
| 28496      | MAZDA           | MX-5 SKYACTIVE 2.0L 184CV               | 0,6467                | 2.425,13                                 | 2.910,15                                 | 4.850,25                                 | 5.820,30                                 |
| 28852      | MAZDA           | MX-5 SKYACTIVE-G 1.5 132CV              | 0,6074                | 2.277,75                                 | 2.733,30                                 | 4.555,50                                 | 5.466,60                                 |
| 31535      | MERCEDES        | CITAN 110 TOURER 1.3 102CV MOD 2025     | 0,5837                | 2.188,88                                 | 2.626,65                                 | 4.377,75                                 | 5.253,30                                 |
| 30475      | MERCEDES        | CLA 45 S AMG 2.0 420CV                  | 1,0771                | 4.039,13                                 | 4.846,95                                 | 8.078,25                                 | 9.693,90                                 |
| 30582      | MERCEDES        | GLA 45S 2.0 4MATIC AMG 421CV            | 1,0877                | 4.078,88                                 | 4.894,65                                 | 8.157,75                                 | 9.789,30                                 |
| 30559      | MERCEDES        | GT 63 4.0 4MATIC 585CV                  | 2,1484                | 8.056,50                                 | 9.667,80                                 | 16.113,00                                | 19.335,60                                |
| 30275      | MERCEDES        | SL 63 AMG 4.0 585CV                     | 2,1579                | 8.092,13                                 | 9.710,55                                 | 16.184,25                                | 19.421,10                                |
|            | MG              | MG3 1.5 116CV MOD 2025                  | 0,4217                | 1.581,38                                 | 1.897,65                                 | 3.162,75                                 | 3.795,30                                 |
| 31228      | MG              | HS 1.5 T-GDI 170CV MOD 2024             | 0,5330                | 1.998,75                                 | 2.398,50                                 | 3.997,50                                 | 4.797,00                                 |
| 31225      | MG              | ZS 1.5 VTI-TECH 106CV MOD 2024          | 0,4582                | 1.718,25                                 | 2.061,90                                 | 3.436,50                                 | 4.123,80                                 |
| 30768      | MINI            | MINI COOPER C 2024 1.5 156CV            | 0,5629                | 2.110,88                                 | 2.533,05                                 | 4.221,75                                 | 5.066,10                                 |
| 31227      | MINI            | MINI COOPER CABRIO 2.0 163CV MOD 2024   | 0,5981                | 2.242,88                                 | 2.691,45                                 | 4.485,75                                 | 5.382,90                                 |
| 30769      | MINI            | MINI COOPER S 2024 2.0 204CV            | 0,5866                | 2.199,75                                 | 2.639,70                                 | 4.399,50                                 | 5.279,40                                 |
| 30586      | MITSUBISHI      | ASX 2024 1.0L 90CV                      | 0,4841                | 1.815,38                                 | 2.178,45                                 | 3.630,75                                 | 4.356,90                                 |



**FRINGE BENEFIT 2026**  
**AUTOVEICOLI A BENZINA IN PRODUZIONE**

| ID Modello | 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) |
|------------|-------------|----------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 30583      | MITSUBISHI  | COLT 2024 1.0L 65CV                    | 0,4404                | 1.651,50                                 | 1.981,80                                 | 3.303,00                                 | 3.963,60                                 |
| 30584      | MITSUBISHI  | COLT 2024 1.0L TURBO 90CV              | 0,4706                | 1.764,75                                 | 2.117,70                                 | 3.529,50                                 | 4.235,40                                 |
| 30870      | MITSUBISHI  | SPACE STAR 1.2 71CV MOD 2024           | 0,4031                | 1.511,63                                 | 1.813,95                                 | 3.023,25                                 | 3.627,90                                 |
| 29340      | NISSAN      | JUKE 2020 1.0 DIG-T 114CV              | 0,4559                | 1.709,63                                 | 2.051,55                                 | 3.419,25                                 | 4.103,10                                 |
| 30254      | NISSAN      | TOWNSTAR 1.3 130CV                     | 0,5680                | 2.130,00                                 | 2.556,00                                 | 4.260,00                                 | 5.112,00                                 |
| 31069      | OMODA       | OMODA 5 1.6 TGDI 147CV                 | 0,5658                | 2.121,75                                 | 2.546,10                                 | 4.243,50                                 | 5.092,20                                 |
| 29897      | OPEL        | ASTRA 2022 1.2 T 130CV                 | 0,5212                | 1.954,50                                 | 2.345,40                                 | 3.909,00                                 | 4.690,80                                 |
| 31230      | OPEL        | CORSA 1.2 100CV MOD 2024               | 0,4418                | 1.656,75                                 | 1.988,10                                 | 3.313,50                                 | 3.976,20                                 |
| 29342      | OPEL        | MOKKA 2020 1.2 T 130CV                 | 0,4896                | 1.836,00                                 | 2.203,20                                 | 3.672,00                                 | 4.406,40                                 |
| 30278      | OPEL        | MOKKA 2020 1.2T 136CV                  | 0,4895                | 1.835,63                                 | 2.202,75                                 | 3.671,25                                 | 4.405,50                                 |
| 30849      | PEUGEOT     | 2008 1.2 2020 PURETECH 100 100 CV      | 0,5180                | 1.942,50                                 | 2.331,00                                 | 3.885,00                                 | 4.662,00                                 |
| 31229      | PEUGEOT     | 2008 1.2 PURETECH 130 131CV MOD 2024   | 0,5597                | 2.098,88                                 | 2.518,65                                 | 4.197,75                                 | 5.037,30                                 |
| 31010      | PEUGEOT     | 208 1.2 PURETECH 100CV MOD 2024        | 0,4624                | 1.734,00                                 | 2.080,80                                 | 3.468,00                                 | 4.161,60                                 |
| 31360      | PORSCHE     | 718 CAYMAN GT4 RS 500 CV MOD 2024      | 1,8546                | 6.954,75                                 | 8.345,70                                 | 13.909,50                                | 16.691,40                                |
| 31440      | PORSCHE     | 911 CARRERA 394CV MOD 2024             | 1,6059                | 6.022,13                                 | 7.226,55                                 | 12.044,25                                | 14.453,10                                |
| 30356      | PORSCHE     | CAYENNE 3.0 V6 353CV                   | 1,2916                | 4.843,50                                 | 5.812,20                                 | 9.687,00                                 | 11.624,40                                |
| 30357      | PORSCHE     | CAYENNE 4.0 V8 TURBO S 475CV           | 1,4901                | 5.587,88                                 | 6.705,45                                 | 11.175,75                                | 13.410,90                                |
| 30920      | PORSCHE     | PANAMERA 4.0 GTS 500CV MOD 2024        | 1,9379                | 7.267,13                                 | 8.720,55                                 | 14.534,25                                | 17.441,10                                |
| 30873      | RENAULT     | CAPTUR 1.0 TCE 90CV MOD 2024           | 0,4644                | 1.741,50                                 | 2.089,80                                 | 3.483,00                                 | 4.179,60                                 |
| 31441      | RENAULT     | CLIO 1.0 67CV MOD 2024                 | 0,4004                | 1.501,50                                 | 1.801,80                                 | 3.003,00                                 | 3.603,60                                 |
| 31442      | RENAULT     | CLIO 1.0 90CV MOD 2024                 | 0,4091                | 1.534,13                                 | 1.840,95                                 | 3.068,25                                 | 3.681,90                                 |
| 29826      | RENAULT     | KANGOO 2021 1.3 102CV                  | 0,5390                | 2.021,25                                 | 2.425,50                                 | 4.042,50                                 | 4.851,00                                 |
| 29827      | RENAULT     | KANGOO 2021 1.3 130CV                  | 0,5551                | 2.081,63                                 | 2.497,95                                 | 4.163,25                                 | 4.995,90                                 |
| 30226      | ROLLS ROYCE | GHOST 7.0 570CV                        | 3,0388                | 11.395,50                                | 13.674,60                                | 22.791,00                                | 27.349,20                                |
| 29365      | SEAT        | ARONA 2020 1.0 ECOTSI 95CV             | 0,4324                | 1.621,50                                 | 1.945,80                                 | 3.243,00                                 | 3.891,60                                 |
| 29366      | SEAT        | ARONA 2020 1.5 TSI 150CV               | 0,5136                | 1.926,00                                 | 2.311,20                                 | 3.852,00                                 | 4.622,40                                 |
| 29369      | SEAT        | ATECA 2020 1.5 ECOTSI 150CV            | 0,5617                | 2.106,38                                 | 2.527,65                                 | 4.212,75                                 | 5.055,30                                 |
| 31232      | SEAT        | IBIZA 1.0 MPI 80CV MOD 2024            | 0,4334                | 1.625,25                                 | 1.950,30                                 | 3.250,50                                 | 3.900,60                                 |
| 30487      | SEAT        | IBIZA 2020 1.0 ECOTSI 95CV             | 0,4603                | 1.726,13                                 | 2.071,35                                 | 3.452,25                                 | 4.142,70                                 |
| 29362      | SEAT        | IBIZA 2020 1.5 TSI 150CV               | 0,5322                | 1.995,75                                 | 2.394,90                                 | 3.991,50                                 | 4.789,80                                 |
| 31011      | SEAT        | LEON 1.5 TSI 116CV 2024                | 0,5308                | 1.990,50                                 | 2.388,60                                 | 3.981,00                                 | 4.777,20                                 |
| 31012      | SEAT        | LEON 1.5 TSI 150CV 2024                | 0,5480                | 2.055,00                                 | 2.466,00                                 | 4.110,00                                 | 4.932,00                                 |
| 29810      | SKODA       | FABIA 2021 1.0 MPI 80CV                | 0,4365                | 1.636,88                                 | 1.964,25                                 | 3.273,75                                 | 3.928,50                                 |
| 30646      | SKODA       | FABIA 2021 1.0 TSI 115CV               | 0,4553                | 1.707,38                                 | 2.048,85                                 | 3.414,75                                 | 4.097,70                                 |
| 29811      | SKODA       | FABIA 2021 1.0 TSI 95CV                | 0,4449                | 1.668,38                                 | 2.002,05                                 | 3.336,75                                 | 4.004,10                                 |
| 30087      | SKODA       | FABIA 2021 1.5 TSI EVO 150CV           | 0,5384                | 2.019,00                                 | 2.422,80                                 | 4.038,00                                 | 4.845,60                                 |
| 28691      | SKODA       | KAMIQ 1.0 TSI 95CV                     | 0,4637                | 1.738,88                                 | 2.086,65                                 | 3.477,75                                 | 4.173,30                                 |
| 31052      | SKODA       | KAMIQ 1.0 TSI 115 CV MOD. 2024         | 0,4720                | 1.770,00                                 | 2.124,00                                 | 3.540,00                                 | 4.248,00                                 |
| 28693      | SKODA       | KAMIQ 1.5 TSI 150CV                    | 0,5025                | 1.884,38                                 | 2.261,25                                 | 3.768,75                                 | 4.522,50                                 |
| 30869      | SKODA       | KAROQ 1.0 TSI 115CV MOD 2024           | 0,5267                | 1.975,13                                 | 2.370,15                                 | 3.950,25                                 | 4.740,30                                 |
| 29240      | SKODA       | KAROQ 2020 1.5 TSI ACT 150CV           | 0,5472                | 2.052,00                                 | 2.462,40                                 | 4.104,00                                 | 4.924,80                                 |
| 31162      | SKODA       | KODIAQ 2.0 TSI 4X4 204CV               | 0,7548                | 2.830,50                                 | 3.396,60                                 | 5.661,00                                 | 6.793,20                                 |
| 30830      | SKODA       | OCTAVIA 1.5 TSI 115CV BERLINA          | 0,5394                | 2.022,75                                 | 2.427,30                                 | 4.045,50                                 | 4.854,60                                 |
| 31298      | SKODA       | OCTAVIA 2.0 TSI 204CV BERLINA          | 0,6430                | 2.411,25                                 | 2.893,50                                 | 4.822,50                                 | 5.787,00                                 |
| 28896      | SKODA       | OCTAVIA 2020 1.5 TSI 150CV             | 0,5669                | 2.125,88                                 | 2.551,05                                 | 4.251,75                                 | 5.102,10                                 |
| 28897      | SKODA       | OCTAVIA WAGON 2020 1.5 TSI 150CV       | 0,5841                | 2.190,38                                 | 2.628,45                                 | 4.380,75                                 | 5.256,90                                 |
| 30647      | SKODA       | SCALA 2019 1.0 TSI 116CV               | 0,5044                | 1.891,50                                 | 2.269,80                                 | 3.783,00                                 | 4.539,60                                 |
| 29132      | SKODA       | SCALA 2019 1.0 TSI 95CV                | 0,4964                | 1.861,50                                 | 2.233,80                                 | 3.723,00                                 | 4.467,60                                 |
| 28282      | SKODA       | SCALA 2019 1.5 TSI 150CV               | 0,5618                | 2.106,75                                 | 2.528,10                                 | 4.213,50                                 | 5.056,20                                 |
| 30926      | SKODA       | SUPERB SW 2.0 TSI 4X4 265CV MOD 2024   | 0,8029                | 3.010,88                                 | 3.613,05                                 | 6.021,75                                 | 7.226,10                                 |
| 31118      | SPORTEQUIPE | SPORTEQUIPE 6GT 1.5T 155CV MOD 2024    | 0,5724                | 2.146,50                                 | 2.575,80                                 | 4.293,00                                 | 5.151,60                                 |
| 31120      | SPORTEQUIPE | SPORTEQUIPE 7 GTW 1.5 T 155CV MOD 2024 | 0,5921                | 2.220,38                                 | 2.664,45                                 | 4.440,75                                 | 5.328,90                                 |
| 31188      | SPORTEQUIPE | SPORTEQUIPE 7 GTW 1.5 T 185CV          | 0,6323                | 2.371,13                                 | 2.845,35                                 | 4.742,25                                 | 5.690,70                                 |
| 29652      | SUBARU      | OUTBACK 2021 2.5i 170CV                | 0,7542                | 2.828,25                                 | 3.393,90                                 | 5.656,50                                 | 6.787,80                                 |
| 31072      | SWM         | G01 1.5 133CV                          | 0,5044                | 1.891,50                                 | 2.269,80                                 | 3.783,00                                 | 4.539,60                                 |
| 31074      | SWM         | G01 1.5 DCT 139CV                      | 0,5531                | 2.074,13                                 | 2.488,95                                 | 4.148,25                                 | 4.977,90                                 |
| 31073      | SWM         | G01F 1.5 DCT 139CV                     | 0,5622                | 2.108,25                                 | 2.529,90                                 | 4.216,50                                 | 5.059,80                                 |
| 31075      | SWM         | G03F 1.5 110CV                         | 0,4729                | 1.773,38                                 | 2.128,05                                 | 3.546,75                                 | 4.256,10                                 |
| 31076      | SWM         | G05 1.5 139CV                          | 0,5351                | 2.006,63                                 | 2.407,95                                 | 4.013,25                                 | 4.815,90                                 |
| 30013      | TOYOTA      | AYGO X 1.0 72CV                        | 0,4156                | 1.558,50                                 | 1.870,20                                 | 3.117,00                                 | 3.740,40                                 |
| 29881      | TOYOTA      | PROACE CITY VERSO 1.2 110CV            | 0,5178                | 1.941,75                                 | 2.330,10                                 | 3.883,50                                 | 4.660,20                                 |
| 30788      | VOLKSWAGEN  | GOLF VARIANT VIII 1.5 TSI 115CV        | 0,5680                | 2.130,00                                 | 2.556,00                                 | 4.260,00                                 | 5.112,00                                 |
| 30778      | VOLKSWAGEN  | GOLF VIII 1.5 TSI 115CV                | 0,5568                | 2.088,00                                 | 2.505,60                                 | 4.176,00                                 | 5.011,20                                 |
| 30780      | VOLKSWAGEN  | GOLF VIII 2024 1.5 TSI 150CV           | 0,5777                | 2.166,38                                 | 2.599,65                                 | 4.332,75                                 | 5.199,30                                 |
| 31160      | VOLKSWAGEN  | GOLF VIII 2024 2.0 TSI R DSG 333CV     | 0,8775                | 3.290,63                                 | 3.948,75                                 | 6.581,25                                 | 7.897,50                                 |



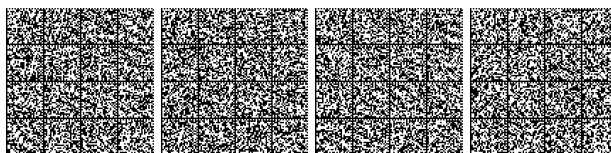
FRINGE BENEFIT 2026  
AUTOVEICOLI A BENZINA IN PRODUZIONE

| ID Modello | 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) |
|------------|------------|-----------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 30649      | VOLKSWAGEN | POLO 2021 1.0 TSI 115CV           | 0,5352                | 2.007,00                                 | 2.408,40                                 | 4.014,00                                 | 4.816,80                                 |
| 30648      | VOLKSWAGEN | POLO 2021 1.0 TSI 80CV            | 0,4736                | 1.776,00                                 | 2.131,20                                 | 3.552,00                                 | 4.262,40                                 |
| 29741      | VOLKSWAGEN | POLO 2021 1.0 TSI 95CV            | 0,4681                | 1.755,38                                 | 2.106,45                                 | 3.510,75                                 | 4.212,90                                 |
| 30789      | VOLKSWAGEN | TAIGO 1.0 TSI 115CV               | 0,4869                | 1.825,88                                 | 2.191,05                                 | 3.651,75                                 | 4.382,10                                 |
| 29858      | VOLKSWAGEN | TAIGO 1.0 TSI 95CV                | 0,4620                | 1.732,50                                 | 2.079,00                                 | 3.465,00                                 | 4.158,00                                 |
| 29861      | VOLKSWAGEN | TAIGO 1.5 TSI 150CV               | 0,5341                | 2.002,88                                 | 2.403,45                                 | 4.005,75                                 | 4.806,90                                 |
| 30598      | VOLKSWAGEN | T-CROSS 2024 1.0 115CV            | 0,4889                | 1.833,38                                 | 2.200,05                                 | 3.666,75                                 | 4.400,10                                 |
| 30597      | VOLKSWAGEN | T-CROSS 2024 1.0 95CV             | 0,4787                | 1.795,13                                 | 2.154,15                                 | 3.590,25                                 | 4.308,30                                 |
| 31192      | VOLKSWAGEN | TIGUAN 2025 2.0 TSI 4MOTION 265CV | 0,8559                | 3.209,63                                 | 3.851,55                                 | 6.419,25                                 | 7.703,10                                 |
| 31454      | VOLKSWAGEN | TOURAN 1.5 TSI ACT 150CV MOD 2024 | 0,6990                | 2.621,25                                 | 3.145,50                                 | 5.242,50                                 | 6.291,00                                 |
| 29968      | VOLKSWAGEN | T-ROC CABRIO 2022 1.5 TSI 150CV   | 0,6293                | 2.359,88                                 | 2.831,85                                 | 4.719,75                                 | 5.663,70                                 |



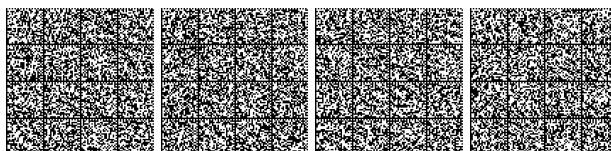
**FRINGE BENEFIT 2026**  
**AUTOVEICOLI A GASOLIO IN PRODUZIONE**

| ID Modello | 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) |
|------------|-------------|-------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 27168      | ALFA ROMEO  | GIULIA 2.2 TD 160CV                       | 0,6776                | 2.541,00                                 | 3.049,20                                 | 5.082,00                                 | 6.098,40                                 |
| 24228      | ALFA ROMEO  | GIULIA 2.2 TD AT8 210CV AWD               | 0,7279                | 2.729,63                                 | 3.275,55                                 | 5.459,25                                 | 6.551,10                                 |
| 26728      | ALFA ROMEO  | STELVIO 2.2 TD 160CV                      | 0,7058                | 2.646,75                                 | 3.176,10                                 | 5.293,50                                 | 6.352,20                                 |
| 28988      | ALFA ROMEO  | STELVIO 2.2 TD AT8 Q4 VELOCE 210CV        | 0,7957                | 2.983,88                                 | 3.580,65                                 | 5.967,75                                 | 7.161,30                                 |
| 30240      | ALFA ROMEO  | TONALE 1.6D 130CV                         | 0,5618                | 2.106,75                                 | 2.528,10                                 | 4.213,50                                 | 5.056,20                                 |
| 31414      | AUDI        | A3 SPB TDI 2.0 116CV MOD 2025             | 0,4978                | 1.866,75                                 | 2.240,10                                 | 3.733,50                                 | 4.480,20                                 |
| 31415      | AUDI        | A3 SPB TDI 2.0 150CV MOD 2025             | 0,5502                | 2.063,25                                 | 2.475,90                                 | 4.126,50                                 | 4.951,80                                 |
| 31223      | AUDI        | Q2 30 TDI 2.0 116CV                       | 0,5303                | 1.988,63                                 | 2.386,35                                 | 3.977,25                                 | 4.772,70                                 |
| 29696      | AUDI        | Q2 35 2.0 TDI QUATTRO S-TRONIC 150CV      | 0,5992                | 2.247,00                                 | 2.696,40                                 | 4.494,00                                 | 5.392,80                                 |
| 28198      | AUDI        | Q2 35 2.0 TDI S-TRONIC 150CV              | 0,5673                | 2.127,38                                 | 2.552,85                                 | 4.254,75                                 | 5.105,70                                 |
| 31417      | AUDI        | Q3 2.0 TDI S-TRONIC 150CV MOD 2025        | 0,5977                | 2.241,38                                 | 2.689,65                                 | 4.482,75                                 | 5.379,30                                 |
| 30883      | BMW         | 118D 2.0 150CV MOD 2024                   | 0,5590                | 2.096,25                                 | 2.515,50                                 | 4.192,50                                 | 5.031,00                                 |
| 29873      | BMW         | 218D 2022 2.0 150CV ACTIVE TOURER         | 0,5608                | 2.103,00                                 | 2.523,60                                 | 4.206,00                                 | 5.047,20                                 |
| 30118      | BMW         | X1 2022 SDRIVE 18D 2.0 150CV              | 0,5979                | 2.242,13                                 | 2.690,55                                 | 4.484,25                                 | 5.381,10                                 |
| 30914      | BMW         | X2 SDRIVE 18D 150CV MOD 2024              | 0,6032                | 2.262,00                                 | 2.714,40                                 | 4.524,00                                 | 5.428,80                                 |
| 30290      | CADILLAC    | ESCALADE 2022 3.0L TD AWD 280CV           | 1,4044                | 5.266,50                                 | 6.319,80                                 | 10.533,00                                | 12.639,60                                |
| 30288      | CADILLAC    | XT4 350TD 2.0 174CV                       | 0,6644                | 2.491,50                                 | 2.989,80                                 | 4.983,00                                 | 5.979,60                                 |
| 27748      | CITROEN     | BERLINGO MULTISPACE 1.5 BLUEHDI 130 CV    | 0,4639                | 1.739,63                                 | 2.087,55                                 | 3.479,25                                 | 4.175,10                                 |
| 31524      | CITROEN     | SPACETOURER 2.0 BLUEHDI 177CV MOD 2025    | 0,6540                | 2.452,50                                 | 2.943,00                                 | 4.905,00                                 | 5.886,00                                 |
| 31266      | CUPRA       | FORmentor 2.0 TDI DSG 150CV MOD 2024      | 0,5928                | 2.223,00                                 | 2.667,60                                 | 4.446,00                                 | 5.335,20                                 |
| 30330      | CUPRA       | LEON 2.0 TDI 150CV                        | 0,5405                | 2.026,88                                 | 2.432,25                                 | 4.053,75                                 | 4.864,50                                 |
| 30331      | CUPRA       | LEON SPORTSTOURER 2.0 TDI 150CV           | 0,5451                | 2.044,13                                 | 2.452,95                                 | 4.088,25                                 | 4.905,90                                 |
| 30987      | DS          | DS4 1.5 BLUEHDI AUT 130 CV MOD 2024       | 0,5598                | 2.099,25                                 | 2.519,10                                 | 4.198,50                                 | 5.038,20                                 |
| 30096      | DS          | DS7 2022 1.5 BLUEHDI 130CV                | 0,5825                | 2.184,38                                 | 2.621,25                                 | 4.368,75                                 | 5.242,50                                 |
| 31168      | FIAT        | DOBLO' 1.5 MJT 130CV MOD 2024             | 0,4808                | 1.803,00                                 | 2.163,60                                 | 3.606,00                                 | 4.327,20                                 |
| 31509      | FIAT        | ULYSSE 2.2 MJT AT8 180CV MOD 2025         | 0,7267                | 2.725,13                                 | 3.270,15                                 | 5.450,25                                 | 6.540,30                                 |
| 30610      | FORD        | TOURNEO CONNECT 2.0 TDCI 122 CV           | 0,5254                | 1.970,25                                 | 2.364,30                                 | 3.940,50                                 | 4.728,60                                 |
| 31526      | FORD        | TOURNEO CUSTOM 2.0 ECOBLUE 150CV MOD 2025 | 0,7081                | 2.655,38                                 | 3.186,45                                 | 5.310,75                                 | 6.372,90                                 |
| 31144      | FORD        | TRANSIT CUSTOM 2.0 TDCI 136CV MOD 2024    | 0,6466                | 2.424,75                                 | 2.909,70                                 | 4.849,50                                 | 5.819,40                                 |
| 30712      | INEOS       | GRANADIER 3.0 D 249 CV MOD.2024           | 0,9952                | 3.732,00                                 | 4.478,40                                 | 7.464,00                                 | 8.956,80                                 |
| 30551      | KG MOBILITY | REXTON 2.2 200CV 4WD                      | 0,7465                | 2.799,38                                 | 3.359,25                                 | 5.598,75                                 | 6.718,50                                 |
| 30762      | KIA         | SORENTO 2024 2.2 CRDI 2WD 193CV           | 0,6524                | 2.446,50                                 | 2.935,80                                 | 4.893,00                                 | 5.871,60                                 |
| 30763      | KIA         | SORENTO 2024 2.2 CRDI 4WD 193CV           | 0,7025                | 2.634,38                                 | 3.161,25                                 | 5.268,75                                 | 6.322,50                                 |
| 29097      | MAZDA       | CX-5 2.2L SKYACTIV-D 150CV                | 0,5921                | 2.220,38                                 | 2.664,45                                 | 4.440,75                                 | 5.328,90                                 |
| 29098      | MAZDA       | CX-5 2.2L SKYACTIV-D 2WD 184CV AWD        | 0,6661                | 2.497,88                                 | 2.997,45                                 | 4.995,75                                 | 5.994,90                                 |
| 30222      | MERCEDES    | A180D AUT 2023 2.0 116CV                  | 0,5518                | 2.069,25                                 | 2.483,10                                 | 4.138,50                                 | 4.966,20                                 |
| 30223      | MERCEDES    | A200D AUT 2023 2.0 150CV                  | 0,5700                | 2.137,50                                 | 2.565,00                                 | 4.275,00                                 | 5.130,00                                 |
| 30224      | MERCEDES    | A220D AUT 2023 2.0 190CV                  | 0,5984                | 2.244,00                                 | 2.692,80                                 | 4.488,00                                 | 5.385,60                                 |
| 30231      | MERCEDES    | B180D AUT 2023 2.0 116CV                  | 0,5620                | 2.107,50                                 | 2.529,00                                 | 4.215,00                                 | 5.058,00                                 |
| 30232      | MERCEDES    | B200D AUT 2023 2.0 150CV                  | 0,5799                | 2.174,63                                 | 2.609,55                                 | 4.349,25                                 | 5.219,10                                 |
| 30233      | MERCEDES    | B200D AUT 2023 2.0 190CV                  | 0,6083                | 2.281,13                                 | 2.737,35                                 | 4.562,25                                 | 5.474,70                                 |
| 31538      | MERCEDES    | CITAN 110 TOURER 1.5 CDI 95CV MOD 2025    | 0,4925                | 1.846,88                                 | 2.216,25                                 | 3.693,75                                 | 4.432,50                                 |
| 30477      | MERCEDES    | CLA 180D AUT 2.0 116CV                    | 0,6206                | 2.327,25                                 | 2.792,70                                 | 4.654,50                                 | 5.585,40                                 |
| 30478      | MERCEDES    | CLA 200D AUT 2.0 150CV                    | 0,6420                | 2.407,50                                 | 2.889,00                                 | 4.815,00                                 | 5.778,00                                 |
| 30479      | MERCEDES    | CLA 220D AUT 2.0 190CV                    | 0,6560                | 2.460,00                                 | 2.952,00                                 | 4.920,00                                 | 5.904,00                                 |
| 31537      | MERCEDES    | CLASSE T 180 1.5D LONG 116CV MOD 2025     | 0,5270                | 1.976,25                                 | 2.371,50                                 | 3.952,50                                 | 4.743,00                                 |
| 30467      | MERCEDES    | GLA 180D AUT 2.0 116CV                    | 0,5846                | 2.192,25                                 | 2.630,70                                 | 4.384,50                                 | 5.261,40                                 |
| 30468      | MERCEDES    | GLA 200D AUT 2.0 150CV                    | 0,6060                | 2.272,50                                 | 2.727,00                                 | 4.545,00                                 | 5.454,00                                 |
| 30469      | MERCEDES    | GLA 200D AUT 4MATIC 2.0 150CV             | 0,6511                | 2.441,63                                 | 2.929,95                                 | 4.883,25                                 | 5.859,90                                 |
| 30470      | MERCEDES    | GLA 220D AUT 4MATIC 2.0 190CV             | 0,6727                | 2.522,63                                 | 3.027,15                                 | 5.045,25                                 | 6.054,30                                 |
| 31209      | MERCEDES    | GLB 180D AUT 116CV MOD 2024               | 0,6001                | 2.250,38                                 | 2.700,45                                 | 4.500,75                                 | 5.400,90                                 |
| 31207      | MERCEDES    | GLB 200D AUT 150CV MOD 2024               | 0,6156                | 2.308,50                                 | 2.770,20                                 | 4.617,00                                 | 5.540,40                                 |
| 31212      | MERCEDES    | GLB 200D AUT 4MATIC 150CV MOD 2024        | 0,6332                | 2.374,50                                 | 2.849,40                                 | 4.749,00                                 | 5.698,80                                 |
| 31213      | MERCEDES    | GLB 220D AUT 4MATIC 190CV MOD 2024        | 0,6823                | 2.558,63                                 | 3.070,35                                 | 5.117,25                                 | 6.140,70                                 |
| 31044      | MERCEDES    | T-CLASS 1.5 CDI 116CV MOD 2024            | 0,5110                | 1.916,25                                 | 2.299,50                                 | 3.832,50                                 | 4.599,00                                 |
| 30450      | MERCEDES    | VITO TOURER 2.0D 136CV                    | 0,6587                | 2.470,13                                 | 2.964,15                                 | 4.940,25                                 | 5.928,30                                 |
| 30576      | MERCEDES    | V-KLASSE 2.0D 190 CV                      | 0,7542                | 2.828,25                                 | 3.393,90                                 | 5.656,50                                 | 6.787,80                                 |
| 31204      | NISSAN      | PRIMASTAR 2.0 CDI 150CV MOD 2024          | 0,6257                | 2.346,38                                 | 2.815,65                                 | 4.692,75                                 | 5.631,30                                 |
| 29899      | OPEL        | ASTRA 2022 1.5 TURBO D 130CV              | 0,4762                | 1.785,75                                 | 2.142,90                                 | 3.571,50                                 | 4.285,80                                 |
| 31438      | OPEL        | ZAFIRA LIFE 2.0 D 177CV MOD 2024          | 0,6139                | 2.302,13                                 | 2.762,55                                 | 4.604,25                                 | 5.525,10                                 |



**FRINGE BENEFIT 2026**  
**AUTOVEICOLI A GASOLIO IN PRODUZIONE**

| ID Modello | 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) |
|------------|-------------|-------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 29783      | PEUGEOT     | 308 2021 1.5 BLUEHDI 130CV                | 0,4910                | 1.841,25                                 | 2.209,50                                 | 3.682,50                                 | 4.419,00                                 |
| 31176      | PEUGEOT     | TRAVELLER 2.0 BLUEHDI 179CV MOD 2024      | 0,6327                | 2.372,63                                 | 2.847,15                                 | 4.745,25                                 | 5.694,30                                 |
| 30485      | RENAULT     | CLIO 1.5 CDI 101CV                        | 0,4066                | 1.524,75                                 | 1.829,70                                 | 3.049,50                                 | 3.659,40                                 |
| 31540      | RENAULT     | KANGOO 1.5 BLUECDI 115CV MOD 2024         | 0,4757                | 1.783,88                                 | 2.140,65                                 | 3.567,75                                 | 4.281,30                                 |
| 29829      | RENAULT     | KANGOO 2021 1.5 BLUE DCI 95CV             | 0,4627                | 1.735,13                                 | 2.082,15                                 | 3.470,25                                 | 4.164,30                                 |
| 29127      | SEAT        | ATECA 2.0 TDI 2X4 150CV                   | 0,5653                | 2.119,88                                 | 2.543,85                                 | 4.239,75                                 | 5.087,70                                 |
| 31445      | SEAT        | LEON 2.0 TDI 116CV MOD 2024               | 0,4858                | 1.821,75                                 | 2.186,10                                 | 3.643,50                                 | 4.372,20                                 |
| 31446      | SEAT        | LEON 2.0 TDI DGS 150CV MOD 2024           | 0,5131                | 1.924,13                                 | 2.308,95                                 | 3.848,25                                 | 4.617,90                                 |
| 29463      | SKODA       | KAROQ 2020 2.0 TDI 115CV                  | 0,5090                | 1.908,75                                 | 2.290,50                                 | 3.817,50                                 | 4.581,00                                 |
| 29242      | SKODA       | KAROQ 2020 2.0 TDI 4X4 150CV              | 0,5765                | 2.161,88                                 | 2.594,25                                 | 4.323,75                                 | 5.188,50                                 |
| 30833      | SKODA       | KODIAQ 2024 2.0TDI 150CV                  | 0,6073                | 2.277,38                                 | 2.732,85                                 | 4.554,75                                 | 5.465,70                                 |
| 30834      | SKODA       | KODIAQ 2024 2.0TDI 4X4 193CV              | 0,6566                | 2.462,25                                 | 2.954,70                                 | 4.924,50                                 | 5.909,40                                 |
| 30924      | SKODA       | OCTAVIA 2.0 TDI 115CV MOD 2024            | 0,5038                | 1.889,25                                 | 2.267,10                                 | 3.778,50                                 | 4.534,20                                 |
| 28899      | SKODA       | OCTAVIA 2020 2.0 TDI 150CV                | 0,5127                | 1.922,63                                 | 2.307,15                                 | 3.845,25                                 | 4.614,30                                 |
| 30923      | SKODA       | OCTAVIA WAGON 2.0 TDI 115CV MOD 2024      | 0,5097                | 1.911,38                                 | 2.293,65                                 | 3.822,75                                 | 4.587,30                                 |
| 28901      | SKODA       | OCTAVIA WAGON 2020 2.0 TDI 150CV          | 0,5240                | 1.965,00                                 | 2.358,00                                 | 3.930,00                                 | 4.716,00                                 |
| 30693      | SKODA       | SUPERB 2.0 TDI DSG 150CV                  | 0,6032                | 2.262,00                                 | 2.714,40                                 | 4.524,00                                 | 5.428,80                                 |
| 30925      | SKODA       | SUPERB SW 2.0 TDI 4X4 193CV MOD 2024      | 0,6591                | 2.471,63                                 | 2.965,95                                 | 4.943,25                                 | 5.931,90                                 |
| 30738      | SPORTEQUIPE | X K2 2.0 D 162 CV                         | 0,6877                | 2.578,88                                 | 3.094,65                                 | 5.157,75                                 | 6.189,30                                 |
| 30957      | TOYOTA      | LAND CRUISER 2.8 D4D 205CV MOD 2024       | 0,9612                | 3.604,50                                 | 4.325,40                                 | 7.209,00                                 | 8.650,80                                 |
| 31451      | TOYOTA      | PROACE CITY VERSO 1.5D 102CV MOD 2024     | 0,4706                | 1.764,75                                 | 2.117,70                                 | 3.529,50                                 | 4.235,40                                 |
| 31455      | VOLKSWAGEN  | CADDY 2.0 TDI DGS 122CV MOD 2024          | 0,5480                | 2.055,00                                 | 2.466,00                                 | 4.110,00                                 | 4.932,00                                 |
| 31244      | VOLKSWAGEN  | CALIFORNIA 2.0 TDI 204CV MOD 2024         | 0,7889                | 2.958,38                                 | 3.550,05                                 | 5.916,75                                 | 7.100,10                                 |
| 30779      | VOLKSWAGEN  | GOLF VIII 2.0 TDI 115CV                   | 0,5047                | 1.892,63                                 | 2.271,15                                 | 3.785,25                                 | 4.542,30                                 |
| 30783      | VOLKSWAGEN  | GOLF VIII 2.0 TDI 150CV                   | 0,5365                | 2.011,88                                 | 2.414,25                                 | 4.023,75                                 | 4.828,50                                 |
| 31457      | VOLKSWAGEN  | MULTIVAN 2.0 TDI DSG 150CV MOD 2024       | 0,7033                | 2.637,38                                 | 3.164,85                                 | 5.274,75                                 | 6.329,70                                 |
| 30594      | VOLKSWAGEN  | PASSAT STATION 2024 2.0 TDI 122CV         | 0,5988                | 2.245,50                                 | 2.694,60                                 | 4.491,00                                 | 5.389,20                                 |
| 30595      | VOLKSWAGEN  | PASSAT STATION 2024 2.0 TDI 150CV         | 0,6357                | 2.383,88                                 | 2.860,65                                 | 4.767,75                                 | 5.721,30                                 |
| 30596      | VOLKSWAGEN  | PASSAT STATION 2024 2.0 TDI 4MOTION 193CV | 0,7023                | 2.633,63                                 | 3.160,35                                 | 5.267,25                                 | 6.320,70                                 |
| 31119      | VOLKSWAGEN  | TAYRON 2.0 TDI 150CV MOD 2024             | 0,6208                | 2.328,00                                 | 2.793,60                                 | 4.656,00                                 | 5.587,20                                 |
| 31122      | VOLKSWAGEN  | TAYRON 2.0 TDI 4 MOTION 193CV MOD 2024    | 0,6799                | 2.549,63                                 | 3.059,55                                 | 5.099,25                                 | 6.119,10                                 |
| 30600      | VOLKSWAGEN  | TIGUAN 2024 2.0 TDI 150CV                 | 0,6018                | 2.256,75                                 | 2.708,10                                 | 4.513,50                                 | 5.416,20                                 |
| 30650      | VOLKSWAGEN  | TIGUAN 2024 2.0 TDI 193CV                 | 0,6432                | 2.412,00                                 | 2.894,40                                 | 4.824,00                                 | 5.788,80                                 |
| 30664      | VOLKSWAGEN  | TOUAREG 3.0 TDI 231 CV MOD.2023           | 0,9551                | 3.581,63                                 | 4.297,95                                 | 7.163,25                                 | 8.595,90                                 |
| 31456      | VOLKSWAGEN  | TOURAN 2.0 TDI 122CV MOD 2024             | 0,5927                | 2.222,63                                 | 2.667,15                                 | 4.445,25                                 | 5.334,30                                 |
| 29622      | VOLKSWAGEN  | T-ROC 2.0 TDI 115CV                       | 0,5162                | 1.935,75                                 | 2.322,90                                 | 3.871,50                                 | 4.645,80                                 |
| 25199      | VOLKSWAGEN  | T-ROC 2.0 TDI 4MOTION 150CV               | 0,6157                | 2.308,88                                 | 2.770,65                                 | 4.617,75                                 | 5.541,30                                 |
| 28121      | VOLKSWAGEN  | T-ROC 2.0 TDI BLUEMOTION 150CV            | 0,5745                | 2.154,38                                 | 2.585,25                                 | 4.308,75                                 | 5.170,50                                 |



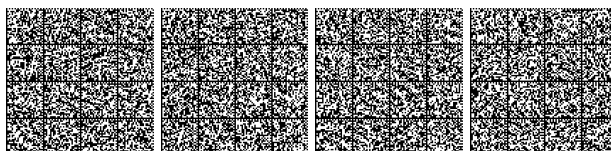
FRINGE BENEFIT 2025  
AUTOVEICOLI A BENZINA-GPL e IBRIDO BENZINA-GPL IN PRODUZIONE

| ID Modello                | 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>        |                |                                            |                       |                                          |                                          |                                          |                                          |
| 31148                     | CIRELLI MOTOR  | CIRELLI 1 1.5T 109CV BENZ+GPL              | 0,4159                | 1.559,63                                 | 1.871,55                                 | 3.119,25                                 | 3.743,10                                 |
| 31401                     | CIRELLI MOTOR  | CIRELLI 2 1.5T AUT GPL 95 CV MOD 2024      | 0,3677                | 1.378,88                                 | 1.654,65                                 | 2.757,75                                 | 3.309,30                                 |
| 31482                     | CIRELLI MOTOR  | CIRELLI 3 1.5T GPL 139CV MOD 2025          | 0,4540                | 1.702,50                                 | 2.043,00                                 | 3.405,00                                 | 4.086,00                                 |
| 30809                     | CIRELLI MOTOR  | CIRELLI 4 1.5T 177CV BENZ+GPL              | 0,5208                | 1.953,00                                 | 2.343,60                                 | 3.906,00                                 | 4.687,20                                 |
| 31486                     | CIRELLI MOTOR  | CIRELLI 6 1.5 T GPL 139CV MOD 2025         | 0,4484                | 1.681,50                                 | 2.017,80                                 | 3.363,00                                 | 4.035,60                                 |
| 31152                     | CIRELLI MOTOR  | CIRELLI 7 1.5T 177CV BENZ+GPL              | 0,5447                | 2.042,63                                 | 2.451,15                                 | 4.085,25                                 | 4.902,30                                 |
| 30816                     | CIRELLI MOTOR  | CIRELLI SPORT COUPÉ 1.5T 137CV BENZ+GPL    | 0,5341                | 2.002,88                                 | 2.403,45                                 | 4.005,75                                 | 4.806,90                                 |
| 30821                     | DACIA          | DUSTER ECO-G 1.0 100CV BENZ+GPL            | 0,3912                | 1.467,00                                 | 1.760,40                                 | 2.934,00                                 | 3.520,80                                 |
| 29949                     | DACIA          | JOGGER 1.0 TCE 100CV BENZ+GPL              | 0,3660                | 1.372,50                                 | 1.647,00                                 | 2.745,00                                 | 3.294,00                                 |
| 29522                     | DACIA          | SANDERO 2021 1.0 TCE ECO-G 100CV BENZ+GPL  | 0,3420                | 1.282,50                                 | 1.539,00                                 | 2.565,00                                 | 3.078,00                                 |
| 30731                     | DFSK           | GLORY 500 1.5 106CV BENZ+GPL               | 0,4010                | 1.503,75                                 | 1.804,50                                 | 3.007,50                                 | 3.609,00                                 |
| 30734                     | DFSK           | GLORY 580 1.5 145CV BENZ+GPL               | 0,4837                | 1.813,88                                 | 2.176,65                                 | 3.627,75                                 | 4.353,30                                 |
| 30296                     | DR AUTOMOBILES | DR 3 2023 1.5 117CV BENZ+GPL               | 0,4054                | 1.520,25                                 | 1.824,30                                 | 3.040,50                                 | 3.648,60                                 |
| 28929                     | DR AUTOMOBILES | DR 5.0 1.5 116CV BENZ+GPL                  | 0,4157                | 1.558,88                                 | 1.870,65                                 | 3.117,75                                 | 3.741,30                                 |
| 30269                     | DR AUTOMOBILES | DR 5.0 S3 1.5 TURBO 155CV BENZ+GPL         | 0,4612                | 1.729,50                                 | 2.075,40                                 | 3.459,00                                 | 4.150,80                                 |
| 30029                     | DR AUTOMOBILES | DR 6.0 1.5 T 154CV BENZ+GPL                | 0,5005                | 1.876,88                                 | 2.252,25                                 | 3.753,75                                 | 4.504,50                                 |
| 31383                     | DR AUTOMOBILES | DR 6.0 1.6 T-GDI 186 CV MOD 2024           | 0,5412                | 2.029,50                                 | 2.435,40                                 | 4.059,00                                 | 4.870,80                                 |
| 31156                     | EMC            | SEI 1.5 113CV BENZ+GPL                     | 0,4418                | 1.656,75                                 | 1.988,10                                 | 3.313,50                                 | 3.976,20                                 |
| 31153                     | EMC            | SEI 1.5 147CV BENZ+GPL                     | 0,4633                | 1.737,38                                 | 2.084,85                                 | 3.474,75                                 | 4.169,70                                 |
| 30676                     | EVO            | EVO 3 1.5 113CV BENZ+GPL                   | 0,3986                | 1.494,75                                 | 1.793,70                                 | 2.989,50                                 | 3.587,40                                 |
| 30343                     | EVO            | EVO 4 1.6 115CV BENZ+GPL                   | 0,4344                | 1.629,00                                 | 1.954,80                                 | 3.258,00                                 | 3.909,60                                 |
| 30345                     | EVO            | EVO 5 1.5 127CV BENZ+GPL                   | 0,4304                | 1.614,00                                 | 1.936,80                                 | 3.228,00                                 | 3.873,60                                 |
| 31096                     | EVO            | EVO 6 1.5 177CV BENZ+GPL                   | 0,5189                | 1.945,88                                 | 2.335,05                                 | 3.891,75                                 | 4.670,10                                 |
| 30675                     | EVO            | EVO 7 1.5 174CV BENZ+GPL                   | 0,5271                | 1.976,63                                 | 2.371,95                                 | 3.953,25                                 | 4.743,90                                 |
| 31254                     | FORTHING       | FRIDAY 1.5 TGDI 177CV BENZ+GPL             | 0,5307                | 1.990,13                                 | 2.388,15                                 | 3.980,25                                 | 4.776,30                                 |
| 31226                     | FORTHING       | U-TOUR 1.5 177CV BENZ+GPL                  | 0,5447                | 2.042,63                                 | 2.451,15                                 | 4.085,25                                 | 4.902,30                                 |
| 31270                     | HYUNDAI        | BAYON 1.2 79CV BENZ+GPL                    | 0,4057                | 1.521,38                                 | 1.825,65                                 | 3.042,75                                 | 3.651,30                                 |
| 31263                     | HYUNDAI        | I10 1.0 63CV BENZ+GPL                      | 0,3887                | 1.457,63                                 | 1.749,15                                 | 2.915,25                                 | 3.498,30                                 |
| 31268                     | HYUNDAI        | I20 1.2 MPI 79CV BENZ+GPL                  | 0,4300                | 1.612,50                                 | 1.935,00                                 | 3.225,00                                 | 3.870,00                                 |
| 31285                     | KIA            | PICANTO 1.0 12V GPL 61CV MOD 2024          | 0,3743                | 1.403,63                                 | 1.684,35                                 | 2.807,25                                 | 3.368,70                                 |
| 31068                     | KIA            | STONIC 1.2 MPI 78CV BENZ+GPL               | 0,4204                | 1.576,50                                 | 1.891,80                                 | 3.153,00                                 | 3.783,60                                 |
| 30507                     | MAHINDRA       | KUV100 2023 1.2 VVT 87CV BENZ+GPL          | 0,3815                | 1.430,63                                 | 1.716,75                                 | 2.861,25                                 | 3.433,50                                 |
| 30992                     | MITSUBISHI     | ASX 1.0 TURBO GPL 100CV MOD 2024           | 0,4447                | 1.667,63                                 | 2.001,15                                 | 3.335,25                                 | 4.002,30                                 |
| 30985                     | MITSUBISHI     | COLT 1.0 TURBO GPL 100CV MOD 2024          | 0,4234                | 1.587,75                                 | 1.905,30                                 | 3.175,50                                 | 3.810,60                                 |
| 30871                     | MITSUBISHI     | SPACE STAR 1.2 BI-FUEL 71CV MOD 2024       | 0,3833                | 1.437,38                                 | 1.724,85                                 | 2.874,75                                 | 3.449,70                                 |
| 30874                     | RENAULT        | CAPTUR 1.0 TCE ECO-G 101CV MOD 2024        | 0,4184                | 1.569,00                                 | 1.882,80                                 | 3.138,00                                 | 3.765,60                                 |
| 30941                     | RENAULT        | CLIO 1.0 ECO-G 100CV MOD 2024              | 0,3870                | 1.451,25                                 | 1.741,50                                 | 2.902,50                                 | 3.483,00                                 |
| 31541                     | SPORTEQUIPE    | SPORTEQUIPE 6GT 1.5 T GPL 156CV MOD 2025   | 0,5195                | 1.948,13                                 | 2.337,75                                 | 3.896,25                                 | 4.675,50                                 |
| 31542                     | SPORTEQUIPE    | SPORTEQUIPE 7 GTW 1.5 GPL 156CV MOD 2025   | 0,5299                | 1.987,13                                 | 2.384,55                                 | 3.974,25                                 | 4.769,10                                 |
| <b>IBRIDO BENZINA-GPL</b> |                |                                            |                       |                                          |                                          |                                          |                                          |
| 31491                     | CIRELLI MOTOR  | CIRELLI 2 1.5T MHYBRID GPL 95CV MOD 2025   | 0,4157                | 1.558,88                                 | 1.870,65                                 | 3.117,75                                 | 3.741,30                                 |
| 31488                     | CIRELLI MOTOR  | CIRELLI 6 1.5T MHYBRID GPL 139CV MOD 2025  | 0,4512                | 1.692,00                                 | 2.030,40                                 | 3.384,00                                 | 4.060,80                                 |
| 31484                     | CIRELLI MOTOR  | CIRELLI 3 1.5T MHYBRID GPL 139CV MOD 2025  | 0,4448                | 1.668,00                                 | 2.001,60                                 | 3.336,00                                 | 4.003,20                                 |
| 31405                     | CIRELLI MOTOR  | CIRELLI 4 1.5T MHYBRID GPL 177 CV MOD 2025 | 0,5137                | 1.926,38                                 | 2.311,65                                 | 3.852,75                                 | 4.623,30                                 |
| 31272                     | DACIA          | BIGSTER 1.2 ECO-G MHYBRID 140CV MOD 2025   | 0,4265                | 1.599,38                                 | 1.919,25                                 | 3.198,75                                 | 3.838,50                                 |
| 31243                     | KIA            | NIRO TRI-FUEL 1.6 GDI 126CV MOD 2024       | 0,5115                | 1.918,13                                 | 2.301,75                                 | 3.836,25                                 | 4.603,50                                 |



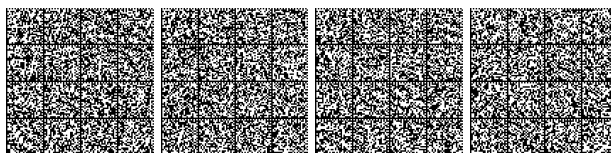
**FRINGE BENEFIT 2026**  
**AUTOVEICOLI IBRIDO-BENZINA IN PRODUZIONE**

| ID Modello | Marca         | Modello                                             | COSTO<br>KM 15.000<br>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) |
|------------|---------------|-----------------------------------------------------|--------------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 31362      | ALFA ROMEO    | JUNIOR 1.2 HYBRID 2WD 145CV                         | 0,5020                   | 1.882,50                                 | 2.259,00                                 | 3.765,00                                 | 4.518,00                                 |
| 31363      | ALFA ROMEO    | JUNIOR 1.2 HYBRID 4WD 145CV                         | 0,5675                   | 2.128,13                                 | 2.553,75                                 | 4.256,25                                 | 5.107,50                                 |
| 30020      | ALFA ROMEO    | TONALE 1.5 MHEV 130CV                               | 0,5946                   | 2.229,75                                 | 2.675,70                                 | 4.459,50                                 | 5.351,40                                 |
| 30044      | ALFA ROMEO    | TONALE 1.5 MHEV 160CV                               | 0,6235                   | 2.338,13                                 | 2.805,75                                 | 4.676,25                                 | 5.611,50                                 |
|            | ALFA ROMEO    | TONALE 1.5 MHEV 175CV                               | 0,6205                   | 2.326,88                                 | 2.792,25                                 | 4.653,75                                 | 5.584,50                                 |
| 30806      | AUDI          | A3 ALLSTREET TFSI 1.5 150CV IBRIDO BENZINA          | 0,6425                   | 2.409,38                                 | 2.891,25                                 | 4.818,75                                 | 5.782,50                                 |
| 31214      | AUDI          | A3 SPB 1.5 TFSI S-TRONIC 116CV MHYBRID MOD 2025     | 0,5749                   | 2.155,88                                 | 2.587,05                                 | 4.311,75                                 | 5.174,10                                 |
| 31416      | AUDI          | A3 SPB 1.5 TFSI S-TRONIC 150CV MHYBRID MOD 2025     | 0,6167                   | 2.312,63                                 | 2.775,15                                 | 4.625,25                                 | 5.550,30                                 |
| 29256      | AUDI          | A4 ALLROAD 45 2.0 TFSI S-TRONIC 265CV HYBRID        | 0,8698                   | 3.261,75                                 | 3.914,10                                 | 6.523,50                                 | 7.828,20                                 |
| 28814      | AUDI          | A6 ALLROAD 55 3.0 TFSI QUATTRO S-TR 340CV HYBRID    | 1,0600                   | 3.975,00                                 | 4.770,00                                 | 7.950,00                                 | 9.540,00                                 |
| 31315      | AUDI          | A6 AVANT TFSI QUATTRO 367 CV MOD 2025               | 1,0442                   | 3.915,75                                 | 4.698,90                                 | 7.831,50                                 | 9.397,80                                 |
| 31366      | AUDI          | A6 TFSI QUATTRO 3.0 270KW 367CV IBRIDO-BENZINA      | 1,0302                   | 3.863,25                                 | 4.635,90                                 | 7.726,50                                 | 9.271,80                                 |
| 29552      | AUDI          | A7 SPB 40 2.0 S-TRONIC 204CV HYBRID                 | 0,9209                   | 3.453,38                                 | 4.144,05                                 | 6.906,75                                 | 8.288,10                                 |
| 31218      | AUDI          | A7 SPB 45 2.0 QUATTRO S-TRONIC 265CV IBRIDO BENZINA | 0,9919                   | 3.719,63                                 | 4.463,55                                 | 7.439,25                                 | 8.927,10                                 |
| 31217      | AUDI          | A7 SPB 45 2.0 S-TRONIC 265CV IBRIDO BENZINA         | 0,9605                   | 3.601,88                                 | 4.322,25                                 | 7.203,75                                 | 8.644,50                                 |
| 28306      | AUDI          | A7 SPB 55 3.0 QUATTRO S-TRONIC 340CV HYBRID         | 1,0934                   | 4.100,25                                 | 4.920,30                                 | 8.200,50                                 | 9.840,60                                 |
| 31419      | AUDI          | Q3 TFSI 1.5 S-TRONIC MHYBRID 150CV MOD 2025         | 0,6270                   | 2.351,25                                 | 2.821,50                                 | 4.702,50                                 | 5.643,00                                 |
| 31059      | AUDI          | Q5 2.0 TFSI 204CV S TRONIC IBRIDO BENZINA           | 0,8393                   | 3.147,38                                 | 3.776,85                                 | 6.294,75                                 | 7.553,70                                 |
| 31060      | AUDI          | Q5 2.0 TFSI 204CV S TRONIC QUATTRO IBRIDO BENZINA   | 0,8605                   | 3.226,88                                 | 3.872,25                                 | 6.453,75                                 | 7.744,50                                 |
| 31423      | AUDI          | Q7 TFSI TIPTRONIC 4 MHYBRID 340CV MOD 2025          | 1,1115                   | 4.168,13                                 | 5.001,75                                 | 8.336,25                                 | 10.003,50                                |
| 31428      | AUDI          | Q8 TFSI TIPTRONIC 4 MHYBRID 340CV MOD 2025          | 1,2202                   | 4.575,75                                 | 5.490,90                                 | 9.151,50                                 | 10.981,80                                |
| 28721      | AUDI          | RS7 SPB 4.0 600CV QUATTRO TIPTRONIC HYBRID          | 1,7275                   | 6.478,13                                 | 7.773,75                                 | 12.956,25                                | 15.547,50                                |
| 31199      | AUDI          | S5 2025 3.0 TFSI QUATTRO 367CV IBRIDO BENZINA       | 1,0530                   | 3.948,75                                 | 4.738,50                                 | 7.897,50                                 | 9.477,00                                 |
| 28772      | AUDI          | S8 3.0 TFSI QUATTRO TIPTRONIC 570CV HYBRID          | 1,6991                   | 6.371,63                                 | 7.645,95                                 | 12.743,25                                | 15.291,90                                |
| 31061      | AUDI          | SQ5 3.0 TFSI QUATTRO 367CV IBRIDO BENZINA           | 1,1265                   | 4.224,38                                 | 5.069,25                                 | 8.448,75                                 | 10.138,50                                |
| 30884      | BMW           | 120 48V MOD 2024 1.5 156CV MHYBRID                  | 0,6294                   | 2.360,25                                 | 2.832,30                                 | 4.720,50                                 | 5.664,60                                 |
| 31062      | BMW           | 123 2.0 XDRIVE 204CV IBRIDO BENZINA                 | 0,6868                   | 2.575,50                                 | 3.090,60                                 | 5.151,00                                 | 6.181,20                                 |
| 29871      | BMW           | 220i 2022 48V 1.5 156CV ACTIVE TOURER               | 0,6446                   | 2.417,25                                 | 2.900,70                                 | 4.834,50                                 | 5.801,40                                 |
| 29872      | BMW           | 223i 2022 48V 2.0 204CV ACTIVE TOURER               | 0,6652                   | 2.494,50                                 | 2.993,40                                 | 4.989,00                                 | 5.986,80                                 |
| 29984      | BMW           | 223i 2022 48V 2.0 XDRIVE 204CV ACTIVE TOURER        | 0,6998                   | 2.624,25                                 | 3.149,10                                 | 5.248,50                                 | 6.298,20                                 |
| 31065      | BMW           | 520i 2.0 48V SDRIVE 190CV MOD 2024 IBRIDO BENZINA   | 0,8542                   | 3.203,25                                 | 3.843,90                                 | 6.406,50                                 | 7.687,80                                 |
| 29303      | BMW           | M340i XDRIVE 3.0 374CV IBRIDO-BENZINA               | 1,0138                   | 3.801,75                                 | 4.562,10                                 | 7.603,50                                 | 9.124,20                                 |
| 29406      | BMW           | M440i XDRIVE 3.0 374CV CABRIO IBRIDO BENZINA        | 1,1440                   | 4.290,00                                 | 5.148,00                                 | 8.580,00                                 | 10.296,00                                |
| 29183      | BMW           | M440i XDRIVE 3.0 374CV COUPE IBRIDO BENZINA         | 1,0788                   | 4.045,50                                 | 4.854,60                                 | 8.091,00                                 | 9.709,20                                 |
| 31247      | BMW           | X1 SDRIVE 20i 1.5 156CV MOD 2025                    | 0,6391                   | 2.396,63                                 | 2.875,95                                 | 4.793,25                                 | 5.751,90                                 |
| 31248      | BMW           | X1 XDRIVE 23i 2.0 204CV MOD 2025                    | 0,7355                   | 2.758,13                                 | 3.309,75                                 | 5.516,25                                 | 6.619,50                                 |
| 31250      | BMW           | X2 SDRIVE 20i 1.5 156CV MOD 2025                    | 0,6425                   | 2.409,38                                 | 2.891,25                                 | 4.818,75                                 | 5.782,50                                 |
| 30934      | BMW           | X3 XDRIVE20 2.0 MHYBRID 208CV MOD 2024              | 0,8569                   | 3.213,38                                 | 3.856,05                                 | 6.426,75                                 | 7.712,10                                 |
| 29763      | BMW           | X4 XDRIVE 20i 2.0 184CV IBRIDO BENZINA              | 0,8653                   | 3.244,88                                 | 3.893,85                                 | 6.489,75                                 | 7.787,70                                 |
| 29764      | BMW           | X4 XDRIVE 30i 2.0 252CV IBRIDO BENZINA              | 0,9309                   | 3.490,88                                 | 4.189,05                                 | 6.981,75                                 | 8.378,10                                 |
| 29765      | BMW           | X4 XDRIVE M40i 3.0 360CV IBRIDO BENZINA             | 1,0992                   | 4.122,00                                 | 4.946,40                                 | 8.244,00                                 | 9.892,80                                 |
| 30314      | BMW           | X5 M60i 4.4 48V 530CV IBRIDO BENZINA                | 1,4356                   | 5.383,50                                 | 6.460,20                                 | 10.767,00                                | 12.920,40                                |
| 30313      | BMW           | X5 XDRIVE 40i 3.0 380CV IBRIDO BENZINA              | 1,1333                   | 4.249,88                                 | 5.099,85                                 | 8.499,75                                 | 10.199,70                                |
| 31249      | BMW           | X6 XDRIVE 40i 3.0 381CV MOD 2024                    | 1,1934                   | 4.475,25                                 | 5.370,30                                 | 8.950,50                                 | 10.740,60                                |
| 31522      | BMW           | X7 XDRIVE 40i 381CV MOD 2025                        | 1,3413                   | 5.029,88                                 | 6.035,85                                 | 10.059,75                                | 12.071,70                                |
| 31483      | CIRELLI MOTOR | CIRELLI 3 1.5T MHYBRID 139CV MOD 2025               | 0,5100                   | 1.912,50                                 | 2.295,00                                 | 3.825,00                                 | 4.590,00                                 |
| 31296      | CIRELLI MOTOR | CIRELLI 4 1.5 T 177CV IBRIDO BENZINA                | 0,5827                   | 2.185,13                                 | 2.622,15                                 | 4.370,25                                 | 5.244,30                                 |
| 31150      | CIRELLI MOTOR | CIRELLI 5 1.5 T 177CV IBRIDO BENZINA                | 0,5834                   | 2.187,75                                 | 2.625,30                                 | 4.375,50                                 | 5.250,60                                 |
| 31487      | CIRELLI MOTOR | CIRELLI 6 1.5T MHYBRID 139CV MOD 2025               | 0,5128                   | 1.923,00                                 | 2.307,60                                 | 3.846,00                                 | 4.615,20                                 |
| 31367      | CITROEN       | C3 1.2 110CV IBRIDO-BENZINA                         | 0,4444                   | 1.666,50                                 | 1.999,80                                 | 3.333,00                                 | 3.999,60                                 |
| 31372      | CITROEN       | C3 AIRCROSS 1.2 145CV IBRIDO-BENZINA                | 0,4780                   | 1.792,50                                 | 2.151,00                                 | 3.585,00                                 | 4.302,00                                 |
| 31370      | CITROEN       | C4 1.2 110CV IBRIDO-BENZINA                         | 0,5019                   | 1.882,13                                 | 2.258,55                                 | 3.764,25                                 | 4.517,10                                 |
| 31371      | CITROEN       | C4 1.2 145CV IBRIDO-BENZINA                         | 0,5331                   | 1.999,13                                 | 2.398,95                                 | 3.998,25                                 | 4.797,90                                 |
| 31377      | CITROEN       | C4 X 1.2 MHYBRID 145CV IBRIDO-BENZINA               | 0,5338                   | 2.001,75                                 | 2.402,10                                 | 4.003,50                                 | 4.804,20                                 |
| 31373      | CITROEN       | C5 AIRCROSS 1.2 145CV IBRIDO-BENZINA                | 0,5912                   | 2.217,00                                 | 2.660,40                                 | 4.434,00                                 | 5.320,80                                 |
| 31262      | CITROEN       | C5 X MHYBRID 145CV MOD 2025                         | 0,6415                   | 2.405,63                                 | 2.886,75                                 | 4.811,25                                 | 5.773,50                                 |
| 30980      | CUPRA         | FORMENTOR 1.5 150CV IBRIDO BENZINA                  | 0,6245                   | 2.341,88                                 | 2.810,25                                 | 4.683,75                                 | 5.620,50                                 |
| 30203      | CUPRA         | LEON 1.5 150CV IBRIDO-BENZINA                       | 0,6283                   | 2.356,13                                 | 2.827,35                                 | 4.712,25                                 | 5.654,70                                 |
| 30206      | CUPRA         | LEON SPORTSTOURER 1.5 150CV IBRIDO-BENZINA          | 0,6442                   | 2.415,75                                 | 2.898,90                                 | 4.831,50                                 | 5.797,80                                 |
| 31009      | CUPRA         | TERRAMAR 1.5 MHYBRID 150CV MOD 2024                 | 0,6416                   | 2.406,00                                 | 2.887,20                                 | 4.812,00                                 | 5.774,40                                 |
| 31269      | DACIA         | BIGSTER 1.2 TCE 4X4 MHYBRID 131CV MOD 2025          | 0,4916                   | 1.843,50                                 | 2.212,20                                 | 3.687,00                                 | 4.424,40                                 |
| 31273      | DACIA         | BIGSTER 1.2 TCE MHYBRID 140CV MOD 2025              | 0,4660                   | 1.747,50                                 | 2.097,00                                 | 3.495,00                                 | 4.194,00                                 |
| 31277      | DACIA         | BIGSTER 1.8 FHYBRID 155CV MOD 2025                  | 0,5252                   | 1.969,50                                 | 2.363,40                                 | 3.939,00                                 | 4.726,80                                 |



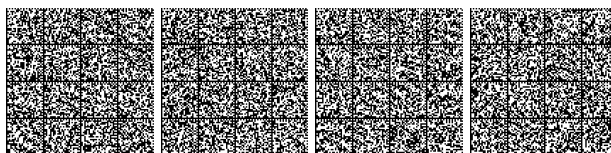
**FRINGE BENEFIT 2026**  
**AUTOVEICOLI IBRIDO-BENZINA IN PRODUZIONE**

| ID Modello | Marca       | Modello                                             | COSTO<br>KM 15.000<br>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) |
|------------|-------------|-----------------------------------------------------|--------------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 30820      | DACIA       | DUSTER 1.6 140CV FULL HYBRID                        | 0,4958                   | 1.859,25                                 | 2.231,10                                 | 3.718,50                                 | 4.462,20                                 |
| 30818      | DACIA       | DUSTER TCE 1.2 130CV MILD HYBRID                    | 0,4580                   | 1.717,50                                 | 2.061,00                                 | 3.435,00                                 | 4.122,00                                 |
| 30294      | DACIA       | JOGGER 1.6 140CV IBRIDO BENZINA                     | 0,4819                   | 1.807,13                                 | 2.168,55                                 | 3.614,25                                 | 4.337,10                                 |
| 31432      | DS          | DS N4 1.2 MHYBRID 145CV MOD 2025                    | 0,6273                   | 2.352,38                                 | 2.822,85                                 | 4.704,75                                 | 5.645,70                                 |
| 31318      | DS          | DS3 1.2 MHYBRID 145 CV MOD 2025                     | 0,5794                   | 2.172,75                                 | 2.607,30                                 | 4.345,50                                 | 5.214,60                                 |
| 31567      | FIAT        | 500 1.0 MHYBRID 65CV MOD 2025                       | 0,4463                   | 1.673,63                                 | 2.008,35                                 | 3.347,25                                 | 4.016,70                                 |
| 31321      | FIAT        | 600 1.2 MHYBRID 110 CV MOD 2025                     | 0,5016                   | 1.881,00                                 | 2.257,20                                 | 3.762,00                                 | 4.514,40                                 |
| 31322      | FIAT        | 600 1.2 MHYBRID 145 CV MOD 2025                     | 0,5174                   | 1.940,25                                 | 2.328,30                                 | 3.880,50                                 | 4.656,60                                 |
| 31320      | FIAT        | GRANDE PANDA 1.2 MHYBRID 110 CV MOD 2025            | 0,4436                   | 1.663,50                                 | 1.996,20                                 | 3.327,00                                 | 3.992,40                                 |
| 31566      | FIAT        | PANDINA 1.0 CROSS MHYBRID 65CV MOD 2025             | 0,4207                   | 1.577,63                                 | 1.893,15                                 | 3.155,25                                 | 3.786,30                                 |
| 31565      | FIAT        | PANDINA 1.0 MHYBRID 65CV MOD 2025                   | 0,3915                   | 1.468,13                                 | 1.761,75                                 | 2.936,25                                 | 3.523,50                                 |
| 29200      | FORD        | FOCUS IV 1.0 ECOBOOST 125CV IBRIDO-BENZINA          | 0,5334                   | 2.000,25                                 | 2.400,30                                 | 4.000,50                                 | 4.800,60                                 |
| 30679      | FORD        | KUGA 2024 2.5 FHEV 180CV 2WD                        | 0,6343                   | 2.378,63                                 | 2.854,35                                 | 4.757,25                                 | 5.708,70                                 |
| 30680      | FORD        | KUGA 2024 2.5 FHEV 183CV 4WD                        | 0,6647                   | 2.492,63                                 | 2.991,15                                 | 4.985,25                                 | 5.982,30                                 |
| 28518      | FORD        | PUMA 2019 1.0 ECOBOOST 125CV HYBRID                 | 0,5125                   | 1.921,88                                 | 2.306,25                                 | 3.843,75                                 | 4.612,50                                 |
| 28519      | FORD        | PUMA 2019 1.0 ECOBOOST 155CV HYBRID                 | 0,5695                   | 2.135,63                                 | 2.562,75                                 | 4.271,25                                 | 5.125,50                                 |
| 30346      | FORD        | PUMA 2019 1.0 ECOBOOST 160CV HYBRID                 | 0,6293                   | 2.359,88                                 | 2.831,85                                 | 4.719,75                                 | 5.663,70                                 |
| 31257      | FORTHING    | FRIDAY 1.5 HEV 170CV                                | 0,5968                   | 2.238,00                                 | 2.685,60                                 | 4.476,00                                 | 5.371,20                                 |
| 30743      | HONDA       | CIVIC 2.0 185CV FULL HYBRID                         | 0,6168                   | 2.313,00                                 | 2.775,60                                 | 4.626,00                                 | 5.551,20                                 |
| 30458      | HONDA       | CR-V 2.0 HEV 184CV 2WD IBRIDO BENZINA               | 0,7207                   | 2.702,63                                 | 3.243,15                                 | 5.405,25                                 | 6.486,30                                 |
| 30459      | HONDA       | CR-V 2.0 HEV 184CV 4WD IBRIDO BENZINA               | 0,7498                   | 2.811,75                                 | 3.374,10                                 | 5.623,50                                 | 6.748,20                                 |
| 29844      | HONDA       | HR-V 1.5 HEV ECVT 130CV FULL HYBRID                 | 0,5041                   | 1.890,38                                 | 2.268,45                                 | 3.780,75                                 | 4.536,90                                 |
| 31261      | HONDA       | JAZZ 1.5 HEV 122CV FULL HYBRID                      | 0,4989                   | 1.870,88                                 | 2.245,05                                 | 3.741,75                                 | 4.490,10                                 |
| 30457      | HONDA       | ZR-V 2.0 HEV 184CV FULL HYBRID                      | 0,6575                   | 2.465,63                                 | 2.958,75                                 | 4.931,25                                 | 5.917,50                                 |
| 29776      | HYUNDAI     | BAYON 1.0 T-GDI 100CV IBRIDO BENZINA                | 0,4686                   | 1.757,25                                 | 2.108,70                                 | 3.514,50                                 | 4.217,40                                 |
| 30440      | HYUNDAI     | I20 1.0 T-GDI 48V 100CV IBRIDO BENZINA              | 0,4647                   | 1.742,63                                 | 2.091,15                                 | 3.485,25                                 | 4.182,30                                 |
| 31275      | HYUNDAI     | I30 1.0 T-GDI MHYBRID 100CV MOD 2024                | 0,5471                   | 2.051,63                                 | 2.461,95                                 | 4.103,25                                 | 4.923,90                                 |
| 31276      | HYUNDAI     | I30 1.5 T-GDI MHYBRID 140CV MOD 2024                | 0,5814                   | 2.180,25                                 | 2.616,30                                 | 4.360,50                                 | 5.232,60                                 |
| 30901      | HYUNDAI     | I30 SW 1.0 T-GDI MHYBRID 100CV MOD 2024             | 0,5560                   | 2.085,00                                 | 2.502,00                                 | 4.170,00                                 | 5.004,00                                 |
| 30902      | HYUNDAI     | I30 SW 1.5 T-GDI MHYBRID 140CV MOD 2024             | 0,5831                   | 2.186,63                                 | 2.623,95                                 | 4.373,25                                 | 5.247,90                                 |
| 31183      | HYUNDAI     | KONA 1.0 T-GDI MHYBRID 100CV MOD 2024               | 0,5044                   | 1.891,50                                 | 2.269,80                                 | 3.783,00                                 | 4.539,60                                 |
| 30943      | HYUNDAI     | KONA 1.6 DCT FHYBRID 129CV MOD 2024                 | 0,5405                   | 2.026,88                                 | 2.432,25                                 | 4.053,75                                 | 4.864,50                                 |
| 31572      | HYUNDAI     | SANTA FE 1.6 T-GDI 2WD FHYBRID 239CV MOD 2025       | 0,7320                   | 2.745,00                                 | 3.294,00                                 | 5.490,00                                 | 6.588,00                                 |
| 31573      | HYUNDAI     | SANTA FE 1.6 T-GDI 4WD FHYBRID 239CV MOD 2025       | 0,7580                   | 2.842,50                                 | 3.411,00                                 | 5.685,00                                 | 6.822,00                                 |
| 31098      | HYUNDAI     | STARIA 1.6 HEV 224CV 7 POSTI IBRIDO BENZINA         | 0,8459                   | 3.172,13                                 | 3.806,55                                 | 6.344,25                                 | 7.613,10                                 |
| 31097      | HYUNDAI     | STARIA 1.6 HEV 224CV 9 POSTI IBRIDO BENZINA         | 0,7582                   | 2.843,25                                 | 3.411,90                                 | 5.686,50                                 | 6.823,80                                 |
| 31280      | HYUNDAI     | TUCSON 1.6 FHYBRID 215CV MOD 2024                   | 0,6124                   | 2.296,50                                 | 2.755,80                                 | 4.593,00                                 | 5.511,60                                 |
| 31279      | HYUNDAI     | TUCSON 1.6 FHYBRID 4WD 215CV MOD 2024               | 0,6584                   | 2.469,00                                 | 2.962,80                                 | 4.938,00                                 | 5.925,60                                 |
| 31278      | HYUNDAI     | TUCSON 1.6 T-GDI MHYBRID 160CV MOD 2024             | 0,5978                   | 2.241,75                                 | 2.690,10                                 | 4.483,50                                 | 5.380,20                                 |
| 31324      | JEEP        | AVENGER 1.2 T MHEV 110 CV MOD 2025                  | 0,4964                   | 1.861,50                                 | 2.233,80                                 | 3.723,00                                 | 4.467,60                                 |
| 31325      | JEEP        | AVENGER 1.2 T MHEV 4XE 145 CV MOD 2025              | 0,5404                   | 2.026,50                                 | 2.431,80                                 | 4.053,00                                 | 4.863,60                                 |
| 29954      | JEEP        | COMPASS 1.5 T4 130CV IBRIDO BENZINA                 | 0,6095                   | 2.285,63                                 | 2.742,75                                 | 4.571,25                                 | 5.485,50                                 |
| 29953      | JEEP        | RENEGADE 1.5 T4 130CV IBRIDO BENZINA                | 0,5700                   | 2.137,50                                 | 2.565,00                                 | 4.275,00                                 | 5.130,00                                 |
| 31574      | KG MOBILITY | TORRES 1.5 T GDI FHYBRID 204CV MOD 2025             | 0,5513                   | 2.067,38                                 | 2.480,85                                 | 4.134,75                                 | 4.961,70                                 |
| 31070      | KIA         | NIRO 1.6 GDI 129CV FULL HYBRID                      | 0,5331                   | 1.999,13                                 | 2.398,95                                 | 3.998,25                                 | 4.797,90                                 |
| 30999      | KIA         | SORENTO 1.6 T-GDI FHYBRID 215CV MOD 2024            | 0,7170                   | 2.688,75                                 | 3.226,50                                 | 5.377,50                                 | 6.453,00                                 |
| 30959      | KIA         | SPORTAGE 1.6 TGDI FHYBRID 2WD 210CV MOD 2024        | 0,6132                   | 2.299,50                                 | 2.759,40                                 | 4.599,00                                 | 5.518,80                                 |
| 30960      | KIA         | SPORTAGE 1.6 TGDI FHYBRID AWD 210CV MOD 2024        | 0,6815                   | 2.555,63                                 | 3.066,75                                 | 5.111,25                                 | 6.133,50                                 |
| 29314      | KIA         | STONIC 1.0 TGDI 100CV IBRIDO-BENZINA                | 0,4403                   | 1.651,13                                 | 1.981,35                                 | 3.302,25                                 | 3.962,70                                 |
| 31410      | KIA         | XCEED 1.0 T-GDI MHEV 115CV MOD 2025                 | 0,5144                   | 1.929,00                                 | 2.314,80                                 | 3.858,00                                 | 4.629,60                                 |
| 30862      | LANCIA      | YPSILON 1.2 HYBRID 100CV MOD 2024                   | 0,4760                   | 1.785,00                                 | 2.142,00                                 | 3.570,00                                 | 4.284,00                                 |
| 30382      | LAND ROVER  | RANGE ROVER EVOQUE 2023 1.5 I3 160CV IBRIDO BENZINA | 0,7467                   | 2.800,13                                 | 3.360,15                                 | 5.600,25                                 | 6.720,30                                 |
| 30384      | LAND ROVER  | RANGE ROVER SPORT 4.4 V8 635CV IBRIDO BENZINA       | 2,1877                   | 8.203,88                                 | 9.844,65                                 | 16.407,75                                | 19.689,30                                |
| 28095      | LEXUS       | ES 2.5 218CV                                        | 0,8120                   | 3.045,00                                 | 3.654,00                                 | 6.090,00                                 | 7.308,00                                 |
| 30627      | LEXUS       | LBX 1.5 136CV IBRIDO BENZINA                        | 0,5605                   | 2.101,88                                 | 2.522,25                                 | 4.203,75                                 | 5.044,50                                 |
| 30628      | LEXUS       | LBX 1.5 136CV 4WD IBRIDO BENZINA                    | 0,5924                   | 2.221,50                                 | 2.665,80                                 | 4.443,00                                 | 5.331,60                                 |
| 30626      | LEXUS       | LM 2.5 250CV MULTISPAZIO HYBRID                     | 1,4197                   | 5.323,88                                 | 6.388,65                                 | 10.647,75                                | 12.777,30                                |
| 30621      | LEXUS       | LS 3.5 359CV IBRIDO BENZINA                         | 1,3985                   | 5.244,38                                 | 6.293,25                                 | 10.488,75                                | 12.586,50                                |
| 30636      | LEXUS       | NX 2.5 244CV 4WD IBRIDO BENZINA                     | 0,8591                   | 3.221,63                                 | 3.865,95                                 | 6.443,25                                 | 7.731,90                                 |
| 30688      | LEXUS       | UX 300H 2.0 200CV 2WD                               | 0,6392                   | 2.397,00                                 | 2.876,40                                 | 4.794,00                                 | 5.752,80                                 |
| 30689      | LEXUS       | UX 300H 2.0 200CV 4WD                               | 0,6871                   | 2.576,63                                 | 3.091,95                                 | 5.153,25                                 | 6.183,90                                 |
| 30006      | MASERATI    | GRECALE 2.0 300CV MHEV IBRIDO BENZINA               | 1,0574                   | 3.965,25                                 | 4.758,30                                 | 7.930,50                                 | 9.516,60                                 |
| 31287      | MAZDA       | 2 1.5 E-SKYACTIV MHYBRID 90CV MOD 2024              | 0,4312                   | 1.617,00                                 | 1.940,40                                 | 3.234,00                                 | 3.880,80                                 |



**FRINGE BENEFIT 2026**  
**AUTOVEICOLI IBRIDO-BENZINA IN PRODUZIONE**

| ID Modello | Marca      | Modello                                           | COSTO<br>KM 15.000<br>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) |
|------------|------------|---------------------------------------------------|--------------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 30690      | MAZDA      | 2 2024 1.5 116CV FULL HYBRID                      | 0,4636                   | 1.738,50                                 | 2.086,20                                 | 3.477,00                                 | 4.172,40                                 |
| 31024      | MAZDA      | 3 2.0 186CV 2WD MOD. 2024 IBRIDO BENZINA          | 0,5518                   | 2.069,25                                 | 2.483,10                                 | 4.138,50                                 | 4.966,20                                 |
| 31026      | MAZDA      | 3 2.0 186CV 4WD MOD. 2024 IBRIDO BENZINA          | 0,5921                   | 2.220,38                                 | 2.664,45                                 | 4.440,75                                 | 5.328,90                                 |
| 31027      | MAZDA      | 3 2.5 140CV MOD. 2024 IBRIDO BENZINA              | 0,5551                   | 2.081,63                                 | 2.497,95                                 | 4.163,25                                 | 4.995,90                                 |
| 29716      | MAZDA      | CX-30 2.0 186CV 2WD IBRIDA                        | 0,5699                   | 2.137,13                                 | 2.564,55                                 | 4.274,25                                 | 5.129,10                                 |
| 29889      | MAZDA      | CX-30 2.0 186CV 4WD IBRIDA                        | 0,5940                   | 2.227,50                                 | 2.673,00                                 | 4.455,00                                 | 5.346,00                                 |
| 31100      | MAZDA      | CX-30 2.5 140CV IBRIDO BENZINA                    | 0,5668                   | 2.125,50                                 | 2.550,60                                 | 4.251,00                                 | 5.101,20                                 |
| 31577      | MAZDA      | CX-5 2.5L E-SKYACTIV AWD MHYBRID 141CV MOD 2025   | 0,6848                   | 2.568,00                                 | 3.081,60                                 | 5.136,00                                 | 6.163,20                                 |
| 31576      | MAZDA      | CX-5 2.5L E-SKYACTIV MHYBRID 141CV MOD 2025       | 0,6377                   | 2.391,38                                 | 2.869,65                                 | 4.782,75                                 | 5.739,30                                 |
| 30221      | MERCEDES   | A 35 AMG 2023 4MATIC 2.0 306CV IBRIDO BENZINA     | 0,8371                   | 3.139,13                                 | 3.766,95                                 | 6.278,25                                 | 7.533,90                                 |
| 30218      | MERCEDES   | A180 AUT 2023 1.3 136CV IBRIDO BENZINA            | 0,6254                   | 2.345,25                                 | 2.814,30                                 | 4.690,50                                 | 5.628,60                                 |
| 30219      | MERCEDES   | A200 AUT 2023 1.3 163CV IBRIDO BENZINA            | 0,6906                   | 2.589,75                                 | 3.107,70                                 | 5.179,50                                 | 6.215,40                                 |
| 30220      | MERCEDES   | A250 AUT 2023 4MATIC 2.0 224CV IBRIDO BENZINA     | 0,7436                   | 2.788,50                                 | 3.346,20                                 | 5.577,00                                 | 6.692,40                                 |
| 30228      | MERCEDES   | B180 AUT 2023 1.3 136CV IBRIDO BENZINA            | 0,6454                   | 2.420,25                                 | 2.904,30                                 | 4.840,50                                 | 5.808,60                                 |
| 30229      | MERCEDES   | B200 AUT 2023 1.3 163CV IBRIDO BENZINA            | 0,6856                   | 2.571,00                                 | 3.085,20                                 | 5.142,00                                 | 6.170,40                                 |
| 30441      | MERCEDES   | B250 AUT 2023 2.0 225CV IBRIDO BENZINA            | 0,6975                   | 2.615,63                                 | 3.138,75                                 | 5.231,25                                 | 6.277,50                                 |
| 30528      | MERCEDES   | C 43 AMG 4MATIC 408CV                             | 1,0394                   | 3.897,75                                 | 4.677,30                                 | 7.795,50                                 | 9.354,60                                 |
| 29634      | MERCEDES   | C200 1.5 204CV BERLINA MILD HYBRID                | 0,8336                   | 3.126,00                                 | 3.751,20                                 | 6.252,00                                 | 7.502,40                                 |
| 29675      | MERCEDES   | C200 1.5 204CV SW MILD HYBRID                     | 0,8485                   | 3.181,88                                 | 3.818,25                                 | 6.363,75                                 | 7.636,50                                 |
| 30465      | MERCEDES   | CLA 180 AUT 1.3 136CV IBRIDO BENZINA              | 0,7122                   | 2.670,75                                 | 3.204,90                                 | 5.341,50                                 | 6.409,80                                 |
| 30472      | MERCEDES   | CLA 200 AUT 1.3 163CV IBRIDO BENZINA              | 0,7422                   | 2.783,25                                 | 3.339,90                                 | 5.566,50                                 | 6.679,80                                 |
| 30473      | MERCEDES   | CLA 250 AUT 4MATIC 2.0 224CV IBRIDO BENZINA       | 0,8221                   | 3.082,88                                 | 3.699,45                                 | 6.165,75                                 | 7.398,90                                 |
| 30474      | MERCEDES   | CLA 35 AMG 4MATIC 2.0 306CV IBRIDO BENZINA        | 0,9397                   | 3.523,88                                 | 4.228,65                                 | 7.047,75                                 | 8.457,30                                 |
| 30990      | MERCEDES   | CLE 180 MHYBRID 170CV MOD 2024                    | 0,8134                   | 3.050,25                                 | 3.660,30                                 | 6.100,50                                 | 7.320,60                                 |
| 30991      | MERCEDES   | CLE 200 4 MATIC MHYBRID 204CV MOD 2024            | 0,8622                   | 3.233,25                                 | 3.879,90                                 | 6.466,50                                 | 7.759,80                                 |
| 30540      | MERCEDES   | CLE 200 COUPÉ 2.0 204CV IBRIDO BENZINA            | 0,8349                   | 3.130,88                                 | 3.757,05                                 | 6.261,75                                 | 7.514,10                                 |
| 30541      | MERCEDES   | CLE 300 COUPÉ 4MATIC 2.0 258CV AMG IBRIDO BENZINA | 0,9413                   | 3.529,88                                 | 4.235,85                                 | 7.059,75                                 | 8.471,70                                 |
| 30558      | MERCEDES   | CLE 450 COUPÉ 4MATIC 3.0 381CV AMG IBRIDO BENZINA | 1,1184                   | 4.194,00                                 | 5.032,80                                 | 8.388,00                                 | 10.065,60                                |
| 30534      | MERCEDES   | E200 2.0 204CV MILD HYBRID                        | 0,8750                   | 3.281,25                                 | 3.937,50                                 | 6.562,50                                 | 7.875,00                                 |
| 30828      | MERCEDES   | G 500 3.0 450CV IBRIDO BENZINA                    | 1,6924                   | 6.346,50                                 | 7.615,80                                 | 12.693,00                                | 15.231,60                                |
| 30829      | MERCEDES   | G 63 AMG 4.0 585CV IBRIDO BENZINA                 | 2,1557                   | 8.083,88                                 | 9.700,65                                 | 16.167,75                                | 19.401,30                                |
| 30462      | MERCEDES   | GLA 180 AUT 1.3 136CV IBRIDO BENZINA              | 0,6388                   | 2.395,50                                 | 2.874,60                                 | 4.791,00                                 | 5.749,20                                 |
| 30464      | MERCEDES   | GLA 200 AUT 1.3 163CV IBRIDO BENZINA              | 0,6925                   | 2.596,88                                 | 3.116,25                                 | 5.193,75                                 | 6.232,50                                 |
| 30461      | MERCEDES   | GLA 250 AUT 4MATIC 2.0 224CV IBRIDO BENZINA       | 0,7809                   | 2.928,38                                 | 3.514,05                                 | 5.856,75                                 | 7.028,10                                 |
| 30466      | MERCEDES   | GLA 35 4MATIC AMG 2.0 306CV IBRIDO BENZINA        | 0,9195                   | 3.448,13                                 | 4.137,75                                 | 6.896,25                                 | 8.275,50                                 |
| 30916      | MERCEDES   | GLB 180 1.3 MHYBRID 136CV MOD 2024                | 0,6519                   | 2.444,63                                 | 2.933,55                                 | 4.889,25                                 | 5.867,10                                 |
| 30915      | MERCEDES   | GLB 200 1.3 MHYBRID 163CV MOD 2024                | 0,6890                   | 2.583,75                                 | 3.100,50                                 | 5.167,50                                 | 6.201,00                                 |
| 30918      | MERCEDES   | GLB 250 2.0 MHYBRID 224CV MOD 2024                | 0,8130                   | 3.048,75                                 | 3.658,50                                 | 6.097,50                                 | 7.317,00                                 |
| 30919      | MERCEDES   | GLB 35 4MATIC MHYBRID 306CV MOD 2024              | 0,9408                   | 3.528,00                                 | 4.233,60                                 | 7.056,00                                 | 8.467,20                                 |
| 30105      | MERCEDES   | GLC 200 4M 204CV IBRIDO BENZINA                   | 0,8750                   | 3.281,25                                 | 3.937,50                                 | 6.562,50                                 | 7.875,00                                 |
| 30106      | MERCEDES   | GLC 300 4M 260CV IBRIDO BENZINA                   | 0,9769                   | 3.663,38                                 | 4.396,05                                 | 7.326,75                                 | 8.792,10                                 |
| 31310      | MERCEDES   | GLC 43 AMG MHYBRID 421 CV MOD 2024                | 1,1650                   | 4.368,75                                 | 5.242,50                                 | 8.737,50                                 | 10.485,00                                |
| 31291      | MERCEDES   | GLE 450 4M MHYBRID 381CV MOD 2024                 | 1,1926                   | 4.472,25                                 | 5.366,70                                 | 8.944,50                                 | 10.733,40                                |
| 31338      | MERCEDES   | GLE 53 AMG MHYBRID 435 CV MOD 2024                | 1,3517                   | 5.068,88                                 | 6.082,65                                 | 10.137,75                                | 12.165,30                                |
| 31531      | MERCEDES   | GLS 450 4 MATIC MHYBRID 381CV MOD 2025            | 1,4058                   | 5.271,75                                 | 6.326,10                                 | 10.543,50                                | 12.652,20                                |
| 30448      | MERCEDES   | GT COUPÉ 4 43 4MATIC 3.0 367CV IBRIDO BENZINA     | 1,3687                   | 5.132,63                                 | 6.159,15                                 | 10.265,25                                | 12.318,30                                |
| 30449      | MERCEDES   | GT COUPÉ 4 53 4MATIC 3.0 435CV IBRIDO BENZINA     | 1,5388                   | 5.770,50                                 | 6.924,60                                 | 11.541,00                                | 13.849,20                                |
| 31529      | MERCEDES   | S 450 4 MATIC MHYBRID 381CV MOD 2025              | 1,4777                   | 5.541,38                                 | 6.649,65                                 | 11.082,75                                | 13.299,30                                |
| 31492      | MG         | HS 1.5 FHYBRID 224CV MOD 2025                     | 0,5310                   | 1.991,25                                 | 2.389,50                                 | 3.982,50                                 | 4.779,00                                 |
| 30868      | MG         | MG3 1.5 HYBRID+ 194CV MOD 2024                    | 0,4351                   | 1.631,63                                 | 1.957,95                                 | 3.263,25                                 | 3.915,90                                 |
| 31105      | MG         | ZS 1.5 197CV IBRIDO BENZINA                       | 0,4560                   | 1.710,00                                 | 2.052,00                                 | 3.420,00                                 | 4.104,00                                 |
| 30770      | MINI       | MINI COUNTRYMAN 1.5 170CV IBRIDO BENZINA          | 0,6200                   | 2.325,00                                 | 2.790,00                                 | 4.650,00                                 | 5.580,00                                 |
| 30968      | MINI       | MINI COUNTRYMAN S ALL4 2.0 204CV IBRIDO BENZINA   | 0,6729                   | 2.523,38                                 | 3.028,05                                 | 5.046,75                                 | 6.056,10                                 |
| 30587      | MITSUBISHI | ASX 2024 1.3L MHEV 140CV                          | 0,5267                   | 1.975,13                                 | 2.370,15                                 | 3.950,25                                 | 4.740,30                                 |
| 30588      | MITSUBISHI | ASX 2024 1.3L MHEV 158CV                          | 0,5599                   | 2.099,63                                 | 2.519,55                                 | 4.199,25                                 | 5.039,10                                 |
| 30589      | MITSUBISHI | ASX 2024 1.6L HEV 143CV FULL HYBRID               | 0,5661                   | 2.122,88                                 | 2.547,45                                 | 4.245,75                                 | 5.094,90                                 |
| 30585      | MITSUBISHI | COLT 2024 1.6 143CV FULL HYBRID                   | 0,5220                   | 1.957,50                                 | 2.349,00                                 | 3.915,00                                 | 4.698,00                                 |
| 30084      | NISSAN     | JUKE 2022 1.6 HEV 140CV IBRIDO BENZINA            | 0,5308                   | 1.990,50                                 | 2.388,60                                 | 3.918,00                                 | 4.777,20                                 |
| 30349      | NISSAN     | QASHQAI 2023 1.3 MHEV 140CV                       | 0,5316                   | 1.993,50                                 | 2.392,20                                 | 3.987,00                                 | 4.784,40                                 |
| 30348      | NISSAN     | QASHQAI 2023 1.3 MHEV 158CV                       | 0,6297                   | 2.361,38                                 | 2.833,65                                 | 4.722,75                                 | 5.667,30                                 |
| 30127      | NISSAN     | QASHQAI E POWER 1.5 190CV IBRIDO-BENZINA          | 0,5913                   | 2.217,38                                 | 2.660,85                                 | 4.434,75                                 | 5.321,70                                 |
| 30168      | NISSAN     | X-TRAIL 1.5 E POWER 2WD 204CV                     | 0,6205                   | 2.326,88                                 | 2.792,25                                 | 4.653,75                                 | 5.584,50                                 |
| 30169      | NISSAN     | X-TRAIL 1.5 E POWER E-4WD 213CV                   | 0,6532                   | 2.449,50                                 | 2.939,40                                 | 4.899,00                                 | 5.878,80                                 |



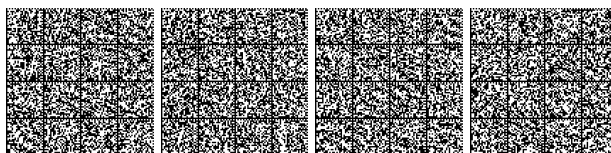
**FRINGE BENEFIT 2026**  
**AUTOVEICOLI IBRIDO-BENZINA IN PRODUZIONE**

| ID Modello | Marca      | Modello                                           | COSTO<br>KM 15.000<br>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) |
|------------|------------|---------------------------------------------------|--------------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 31047      | NISSAN     | X-TRAIL 1.5 MHYBRID 163CV MOD 2024                | 0,6226                   | 2.334,75                                 | 2.801,70                                 | 4.669,50                                 | 5.603,40                                 |
| 31578      | OMODA      | OMODA 5 1.5 TGDI FHYBRID 224CV MOD 2025           | 0,5203                   | 1.951,13                                 | 2.341,35                                 | 3.902,25                                 | 4.682,70                                 |
| 31328      | OPEL       | ASTRA 1.2 MHYBRID 145 CV MOD 2025                 | 0,5458                   | 2.046,75                                 | 2.456,10                                 | 4.093,50                                 | 4.912,20                                 |
| 31327      | OPEL       | CORSA 1.2 MHYBRID 110 CV MOD 2025                 | 0,4655                   | 1.745,63                                 | 2.094,75                                 | 3.491,25                                 | 4.189,50                                 |
| 31579      | OPEL       | CORSA 1.2 MHYBRID 145CV MOD 2025                  | 0,4966                   | 1.862,25                                 | 2.234,70                                 | 3.724,50                                 | 4.469,40                                 |
| 31331      | OPEL       | FRONTERA 1.2 MHYBRID 110 CV MOD 2025              | 0,4689                   | 1.758,38                                 | 2.110,05                                 | 3.516,75                                 | 4.220,10                                 |
| 31332      | OPEL       | FRONTERA 1.2 MHYBRID 145 CV MOD 2025              | 0,4850                   | 1.818,75                                 | 2.182,50                                 | 3.637,50                                 | 4.365,00                                 |
| 31330      | OPEL       | GRANDLAND 1.2 MHYBRID 145 CV MOD 2025             | 0,5480                   | 2.055,00                                 | 2.466,00                                 | 4.110,00                                 | 4.932,00                                 |
| 31329      | OPEL       | MOKKA 1.2 MHYBRID 145 CV MOD 2025                 | 0,4964                   | 1.861,50                                 | 2.233,80                                 | 3.723,00                                 | 4.467,60                                 |
| 31339      | PEUGEOT    | 2008 1.2 MHYBRID 145 CV MOD 2025                  | 0,5517                   | 2.068,88                                 | 2.482,65                                 | 4.137,75                                 | 4.965,30                                 |
| 31333      | PEUGEOT    | 208 1.2 MHYBRID 110 CV MOD 2025                   | 0,4758                   | 1.784,25                                 | 2.141,10                                 | 3.568,50                                 | 4.282,20                                 |
| 31334      | PEUGEOT    | 208 1.2 MHYBRID 145 CV MOD 2025                   | 0,5074                   | 1.902,75                                 | 2.283,30                                 | 3.805,50                                 | 4.566,60                                 |
| 31340      | PEUGEOT    | 3008 1.2 MHYBRID 145 CV MOD 2025                  | 0,5775                   | 2.165,63                                 | 2.598,75                                 | 4.331,25                                 | 5.197,50                                 |
| 31335      | PEUGEOT    | 308 1.2 MHYBRID 145 CV MOD 2025                   | 0,5547                   | 2.080,13                                 | 2.496,15                                 | 4.160,25                                 | 4.992,30                                 |
| 31337      | PEUGEOT    | 408 1.2 MHYBRID 145 CV MOD 2025                   | 0,5652                   | 2.119,50                                 | 2.543,40                                 | 4.239,00                                 | 5.086,80                                 |
| 31439      | PEUGEOT    | 5008 1.2 MHYBRID 145CV MOD 2024                   | 0,6194                   | 2.322,75                                 | 2.787,30                                 | 4.645,50                                 | 5.574,60                                 |
| 31142      | PORSCHE    | 911 CARRERA GTS 541CV MOD 2024                    | 1,9464                   | 7.299,00                                 | 8.758,80                                 | 14.598,00                                | 17.517,60                                |
| 30172      | RENAULT    | AUSTRAL 1.2 E-TECH 200CV FULL HYBRID              | 0,5907                   | 2.215,13                                 | 2.658,15                                 | 4.430,25                                 | 5.316,30                                 |
| 31580      | RENAULT    | AUSTRAL 1.3 MHYBRID 158CV MOD 2025                | 0,5805                   | 2.176,88                                 | 2.612,25                                 | 4.353,75                                 | 5.224,50                                 |
| 31392      | RENAULT    | CAPTUR 1.8 FHYBRID 160 CV MOD 2025                | 0,5221                   | 1.957,88                                 | 2.349,45                                 | 3.915,75                                 | 4.698,90                                 |
| 30000      | RENAULT    | CLIO 1.6 E-TECH 145CV IBRIDO-BENZINA              | 0,4483                   | 1.681,13                                 | 2.017,35                                 | 3.362,25                                 | 4.034,70                                 |
| 30484      | RENAULT    | ESPACE 1.2 200CV FULL HYBRID                      | 0,6680                   | 2.505,00                                 | 3.006,00                                 | 5.010,00                                 | 6.012,00                                 |
| 30848      | RENAULT    | RAFALE E-TECH 1.2 200 CV FULL HYBRID              | 0,6001                   | 2.250,38                                 | 2.700,45                                 | 4.500,75                                 | 5.400,90                                 |
| 31443      | RENAULT    | SYMBIOZ 1.3 MHYBRID 140CV MOD 2025                | 0,5125                   | 1.921,88                                 | 2.306,25                                 | 3.843,75                                 | 4.612,50                                 |
| 31444      | RENAULT    | SYMBIOZ 1.8 FHYBRID 160CV MOD 2025                | 0,5333                   | 1.999,88                                 | 2.399,85                                 | 3.999,75                                 | 4.799,70                                 |
| 31013      | SEAT       | LEON 1.5 116CV IBRIDO BENZINA                     | 0,5516                   | 2.068,50                                 | 2.482,20                                 | 4.137,00                                 | 4.964,40                                 |
| 31014      | SEAT       | LEON 1.5 150CV IBRIDO BENZINA                     | 0,5688                   | 2.133,00                                 | 2.559,60                                 | 4.266,00                                 | 5.119,20                                 |
| 30832      | SKODA      | KODIAQ 2024 1.5 M-HEV 150CV IBRIDO BENZINA        | 0,6203                   | 2.326,13                                 | 2.791,35                                 | 4.652,25                                 | 5.582,70                                 |
| 31125      | SKODA      | OCTAVIA 1.5 TSI MHYBRID 115CV IBRIDO BENZINA      | 0,5543                   | 2.078,63                                 | 2.494,35                                 | 4.157,25                                 | 4.988,70                                 |
| 30922      | SKODA      | OCTAVIA 1.5 TSI MHYBRID 150CV MOD 2024            | 0,5888                   | 2.208,00                                 | 2.649,60                                 | 4.416,00                                 | 5.299,20                                 |
| 31126      | SKODA      | OCTAVIA WAGON 2020 1.5 115CV IBRIDO BENZINA       | 0,5634                   | 2.112,75                                 | 2.535,30                                 | 4.225,50                                 | 5.070,60                                 |
| 29502      | SKODA      | OCTAVIA WAGON 2020 1.5 E-TEC 150CV IBRIDO BENZINA | 0,5971                   | 2.239,13                                 | 2.686,95                                 | 4.478,25                                 | 5.373,90                                 |
| 30694      | SKODA      | SUPERB 1.5 TSI 150CV IBRIDO BENZINA               | 0,6836                   | 2.563,50                                 | 3.076,20                                 | 5.127,00                                 | 6.152,40                                 |
| 30591      | SUBARU     | CROSSTREK 2.0I E-BOXER 136CV MHEV                 | 0,6528                   | 2.448,00                                 | 2.937,60                                 | 4.896,00                                 | 5.875,20                                 |
| 31163      | SUBARU     | FORESTER 2.0 MHEV 136CV IBRIDO BENZINA            | 0,6903                   | 2.588,63                                 | 3.106,35                                 | 5.177,25                                 | 6.212,70                                 |
| 31449      | SUZUKI     | S-CROSS 1.4 MHYBRID 110CV MOD 2024                | 0,4954                   | 1.857,75                                 | 2.229,30                                 | 3.715,50                                 | 4.458,60                                 |
| 31450      | SUZUKI     | S-CROSS 1.4 MHYBRID 4WD 110CV MOD 2024            | 0,5216                   | 1.956,00                                 | 2.347,20                                 | 3.912,00                                 | 4.694,40                                 |
| 31234      | SUZUKI     | SWACE 1.8 E-CVT FHYBRID 140CV MOD 2024            | 0,5536                   | 2.076,00                                 | 2.491,20                                 | 4.152,00                                 | 4.982,40                                 |
| 30831      | SUZUKI     | SWIFT 1.2 83CV IBRIDO BENZINA                     | 0,4524                   | 1.696,50                                 | 2.035,80                                 | 3.393,00                                 | 4.071,60                                 |
| 31447      | SUZUKI     | VITARA 1.4 MHYBRID 110CV MOD 2024                 | 0,4815                   | 1.805,63                                 | 2.166,75                                 | 3.611,25                                 | 4.333,50                                 |
| 31448      | SUZUKI     | VITARA 1.4 MHYBRID 4WD 110CV MOD 2024             | 0,5056                   | 1.896,00                                 | 2.275,20                                 | 3.792,00                                 | 4.550,40                                 |
| 31581      | TOYOTA     | AYGO X 1.5 FHYBRID 115CV MOD 2024                 | 0,4067                   | 1.525,13                                 | 1.830,15                                 | 3.050,25                                 | 3.660,30                                 |
| 30517      | TOYOTA     | C-HR 1.8 HV 140CV IBRIDO BENZINA                  | 0,5746                   | 2.154,75                                 | 2.585,70                                 | 4.309,50                                 | 5.171,40                                 |
| 30173      | TOYOTA     | COROLLA BERLINA 1.8 140CV IBRIDO BENZINA          | 0,5468                   | 2.050,50                                 | 2.460,60                                 | 4.101,00                                 | 4.921,20                                 |
| 30174      | TOYOTA     | COROLLA BERLINA 2.0 200CV IBRIDO BENZINA          | 0,6008                   | 2.253,00                                 | 2.703,60                                 | 4.506,00                                 | 5.407,20                                 |
| 30492      | TOYOTA     | COROLLA CROSS 1.8H 140CV IBRIDO BENZINA           | 0,5962                   | 2.235,75                                 | 2.682,90                                 | 4.471,50                                 | 5.365,80                                 |
| 31452      | TOYOTA     | COROLLA CROSS 2.0 FHYBRID 180CV MOD 2025          | 0,6415                   | 2.405,63                                 | 2.886,75                                 | 4.811,25                                 | 5.773,50                                 |
| 31453      | TOYOTA     | COROLLA CROSS 2.0 FHYBRID AWD 180CV MOD 2025      | 0,6660                   | 2.497,50                                 | 2.997,00                                 | 4.995,00                                 | 5.994,00                                 |
| 29536      | TOYOTA     | HIGHLANDER 2.5H AWD 250CV                         | 0,8382                   | 3.143,25                                 | 3.771,90                                 | 6.286,50                                 | 7.543,80                                 |
| 31583      | TOYOTA     | RAV4 2.5 HV E-CVT AWD FHYBRID 191CV MOD 2025      | 0,7068                   | 2.650,50                                 | 3.180,60                                 | 5.301,00                                 | 6.361,20                                 |
| 31582      | TOYOTA     | RAV4 2.5 HV E-CVT FHYBRID 184CV MOD 2025          | 0,6853                   | 2.569,88                                 | 3.083,85                                 | 5.139,75                                 | 6.167,70                                 |
| 31238      | TOYOTA     | YARIS 1.5 FHYBRID 116CV MOD 2024                  | 0,4634                   | 1.737,75                                 | 2.085,30                                 | 3.475,50                                 | 4.170,60                                 |
| 30561      | TOYOTA     | YARIS 2024 1.5 130CV IBRIDO BENZINA               | 0,5163                   | 1.936,13                                 | 2.323,35                                 | 3.872,25                                 | 4.646,70                                 |
| 29818      | TOYOTA     | YARIS CROSS 1.5 116CV HYBRID                      | 0,4657                   | 1.746,38                                 | 2.095,65                                 | 3.492,75                                 | 4.191,30                                 |
| 30955      | TOYOTA     | YARIS CROSS 1.5 HYBRID 4WD 131CV MOD 2024         | 0,5318                   | 1.994,25                                 | 2.393,10                                 | 3.988,50                                 | 4.786,20                                 |
| 30954      | TOYOTA     | YARIS CROSS 1.5 HYBRID 131CV MOD 2024             | 0,5072                   | 1.902,00                                 | 2.282,40                                 | 3.804,00                                 | 4.564,80                                 |
| 30781      | VOLKSWAGEN | GOLF VARIANT VIII 1.5 ETSI 115CV IBRIDO BENZINA   | 0,5849                   | 2.193,38                                 | 2.632,05                                 | 4.386,75                                 | 5.264,10                                 |
| 30786      | VOLKSWAGEN | GOLF VARIANT VIII 1.5 ETSI 150CV IBRIDO BENZINA   | 0,6316                   | 2.368,50                                 | 2.842,20                                 | 4.737,00                                 | 5.684,40                                 |
| 30784      | VOLKSWAGEN | GOLF VIII 1.5 ETSI 115CV IBRIDO BENZINA           | 0,5758                   | 2.159,25                                 | 2.591,10                                 | 4.318,50                                 | 5.182,20                                 |
| 30785      | VOLKSWAGEN | GOLF VIII 1.5 ETSI 150CV IBRIDO BENZINA           | 0,6187                   | 2.320,13                                 | 2.784,15                                 | 4.640,25                                 | 5.568,30                                 |
| 30593      | VOLKSWAGEN | PASSAT STATION 1.5 ETSI 150CV IBRIDO BENZINA      | 0,7109                   | 2.665,88                                 | 3.199,05                                 | 5.331,75                                 | 6.398,10                                 |
| 31121      | VOLKSWAGEN | TAYRON 1.5 ETSI 150CV MOD 2024                    | 0,6606                   | 2.477,25                                 | 2.972,70                                 | 4.954,50                                 | 5.945,40                                 |
| 30601      | VOLKSWAGEN | TIGUAN 2024 1.5 ETSI 130CV IBRIDO BENZINA         | 0,6155                   | 2.308,13                                 | 2.769,75                                 | 4.616,25                                 | 5.539,50                                 |



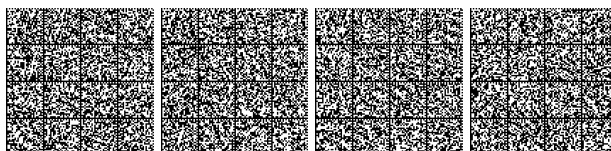
FRINGE BENEFIT 2026  
AUTOVEICOLI IBRIDO-BENZINA IN PRODUZIONE

| ID Modello | Marca      | Modello                                   | COSTO<br>KM 15.000<br>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) |
|------------|------------|-------------------------------------------|--------------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 30602      | VOLKSWAGEN | TIGUAN 2024 1.5 ETSI 150CV IBRIDO BENZINA | 0,6322                   | 2.370,75                                 | 2.844,90                                 | 4.741,50                                 | 5.689,80                                 |
| 31512      | VOLKSWAGEN | T-ROC 1.5 ETSI DGS MHYBRID 150CV MOD 2025 | 0,5742                   | 2.153,25                                 | 2.583,90                                 | 4.306,50                                 | 5.167,80                                 |
| 31511      | VOLKSWAGEN | T-ROC 1.5 ETSI MHYBRID 115CV MOD 2025     | 0,5487                   | 2.057,63                                 | 2.469,15                                 | 4.115,25                                 | 4.938,30                                 |
| 30140      | VOLVO      | V60 B4 AUT 2.0 197CV IBRIDO BENZINA       | 0,7647                   | 2.867,63                                 | 3.441,15                                 | 5.735,25                                 | 6.882,30                                 |
| 30144      | VOLVO      | XC40 B3 AUT 2.0 163CV IBRIDO BENZINA      | 0,6622                   | 2.483,25                                 | 2.979,90                                 | 4.966,50                                 | 5.959,80                                 |
| 30145      | VOLVO      | XC40 B4 AWD AUT 2.0 197CV IBRIDO BENZINA  | 0,7239                   | 2.714,63                                 | 3.257,55                                 | 5.429,25                                 | 6.515,10                                 |
| 31459      | VOLVO      | XC60 B5 AWD 250CV MOD 2024                | 0,8209                   | 3.078,38                                 | 3.694,05                                 | 6.156,75                                 | 7.388,10                                 |
| 31015      | VOLVO      | XC90 B5 AWD 250CV 7 POSTI IBRIDO BENZINA  | 1,0217                   | 3.831,38                                 | 4.597,65                                 | 7.662,75                                 | 9.195,30                                 |



**FRINGE BENEFIT 2026**  
**AUTOVEICOLI IBRIDO-GASOLIO IN PRODUZIONE**

| ID Modello | 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) |
|------------|------------|--------------------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 29257      | AUDI       | A4 ALLROAD 40 2.0 TDI S-TRONIC 204CV HYBRID            | 0,6869                | 2.575,88                                 | 3.091,05                                 | 5.151,75                                 | 6.182,10                                 |
| 31216      | AUDI       | A4 ALLROAD 50 3.0 TDI TIPTRONIC 286CV IBRIDO GASOLIO   | 0,8010                | 3.003,75                                 | 3.604,50                                 | 6.007,50                                 | 7.209,00                                 |
| 31201      | AUDI       | A5 2025 TDI QUATTRO 204CV IBRIDO GASOLIO               | 0,7004                | 2.626,50                                 | 3.151,80                                 | 5.253,00                                 | 6.303,60                                 |
| 31200      | AUDI       | A5 2025 TDI STRONIC 204CV IBRIDO GASOLIO               | 0,6788                | 2.545,50                                 | 3.054,60                                 | 5.091,00                                 | 6.109,20                                 |
| 30616      | AUDI       | A6 ALLROAD 40 2.0 TDI QUATTRO STR 204CV IBRIDO GASOLIO | 0,7972                | 2.989,50                                 | 3.587,40                                 | 5.979,00                                 | 7.174,80                                 |
| 30617      | AUDI       | A6 ALLROAD 45 3.0 TDI QUATTRO STR 245CV IBRIDO GASOLIO | 0,8715                | 3.268,13                                 | 3.921,75                                 | 6.536,25                                 | 7.843,50                                 |
| 28389      | AUDI       | A6 ALLROAD 50 3.0 TDI QUATTRO TIPTR 285CV HYBRID       | 0,8941                | 3.352,88                                 | 4.023,45                                 | 6.705,75                                 | 8.046,90                                 |
| 31317      | AUDI       | A6 AVANT QUATTRO TDI MHYBRID 204 CV MOD 2025           | 0,7793                | 2.922,38                                 | 3.506,85                                 | 5.844,75                                 | 7.013,70                                 |
| 31316      | AUDI       | A6 AVANT TDI MHYBRID 204 CV MOD 2025                   | 0,7598                | 2.849,25                                 | 3.419,10                                 | 5.698,50                                 | 6.838,20                                 |
| 31364      | AUDI       | A6 TDI 2.0 150KW S-TRONIC 204CV IBRIDO-GASOLIO         | 0,7420                | 2.782,50                                 | 3.339,00                                 | 5.565,00                                 | 6.678,00                                 |
| 31365      | AUDI       | A6 TDI QUATTRO 2.0 150KW S-TRONIC 204CV IBRIDO-GASOLIO | 0,7634                | 2.862,75                                 | 3.435,30                                 | 5.725,50                                 | 6.870,60                                 |
| 27438      | AUDI       | A7 SPB 40 2.0 TDI 204CV HYBRID                         | 0,8093                | 3.034,88                                 | 3.641,85                                 | 6.069,75                                 | 7.283,70                                 |
| 28211      | AUDI       | A7 SPB 40 2.0 TDI 204CV QUATTRO HYBRID                 | 0,8223                | 3.083,63                                 | 3.700,35                                 | 6.167,25                                 | 7.400,70                                 |
| 29553      | AUDI       | A7 SPB 45 3.0 TDI QUATTRO S-TRONIC 245CV HYBRID        | 0,8842                | 3.315,75                                 | 3.978,90                                 | 6.631,50                                 | 7.957,80                                 |
| 27439      | AUDI       | A7 SPB 50 3.0 TDI 286CV QUATTRO TIPTR HYBRID           | 0,9325                | 3.496,88                                 | 4.196,25                                 | 6.993,75                                 | 8.392,50                                 |
| 28815      | AUDI       | A8 50 3.0 TDI QUATTRO TIPTR 286CV HYBRID               | 1,0546                | 3.954,75                                 | 4.745,70                                 | 7.909,50                                 | 9.491,40                                 |
| 31058      | AUDI       | Q5 2.0 TDI 204CV S TRONIC QUATTRO IBRIDO GASOLIO       | 0,7658                | 2.871,75                                 | 3.446,10                                 | 5.743,50                                 | 6.892,20                                 |
| 31424      | AUDI       | Q7 3.0 TDI 4 TRIPTRONIC MHYBRID 231CV MOD 2025         | 0,9097                | 3.411,38                                 | 4.093,65                                 | 6.822,75                                 | 8.187,30                                 |
| 31425      | AUDI       | Q7 3.0 TDI TIPTRONIC 4 MHYBRID 286CV MOD 2025          | 0,9245                | 3.466,88                                 | 4.160,25                                 | 6.933,75                                 | 8.320,50                                 |
| 31429      | AUDI       | Q8 TDI TIPTRONIC 4 MHYBRID 231CV MOD 2025              | 1,0118                | 3.794,25                                 | 4.553,10                                 | 7.588,50                                 | 9.106,20                                 |
| 31430      | AUDI       | Q8 TDI TIPTRONIC 4 MHYBRID 286CV MOD 2025              | 1,1615                | 4.355,63                                 | 5.226,75                                 | 8.711,25                                 | 10.453,50                                |
| 30886      | BMW        | 120D 48V MOD 2024 2.0 150CV MHYBRID                    | 0,5601                | 2.100,38                                 | 2.520,45                                 | 4.200,75                                 | 5.040,90                                 |
| 30727      | BMW        | 220D 2.0 190CV COUPÉ IBRIDO GASOLIO                    | 0,6572                | 2.464,50                                 | 2.957,40                                 | 4.929,00                                 | 5.914,80                                 |
| 30889      | BMW        | 220D 48V ACTIVE TOURER MHYBRID 2.0 150CV MOD 2024      | 0,5820                | 2.182,50                                 | 2.619,00                                 | 4.365,00                                 | 5.238,00                                 |
| 30116      | BMW        | 223D 2.0 200CV XDRIVE ACTIVE TOURER IBRIDO-GASOLIO     | 0,6239                | 2.339,63                                 | 2.807,55                                 | 4.679,25                                 | 5.615,10                                 |
| 28998      | BMW        | 318D 2.0 48V 150CV HYBRID                              | 0,6386                | 2.394,75                                 | 2.873,70                                 | 4.789,50                                 | 5.747,40                                 |
| 29001      | BMW        | 318D TOURING 2.0 48V 150CV HYBRID                      | 0,6533                | 2.449,88                                 | 2.939,85                                 | 4.899,75                                 | 5.879,70                                 |
| 28829      | BMW        | 320D 2.0 48V 190CV HYBRID                              | 0,6623                | 2.483,63                                 | 2.980,35                                 | 4.967,25                                 | 5.960,70                                 |
| 28833      | BMW        | 320D 2.0 48V TOURING 190 HYBRID                        | 0,6731                | 2.524,13                                 | 3.028,95                                 | 5.048,25                                 | 6.057,90                                 |
| 28830      | BMW        | 320D 2.0 48V XDRIVE 190CV HYBRID                       | 0,6775                | 2.540,63                                 | 3.048,75                                 | 5.081,25                                 | 6.097,50                                 |
| 28834      | BMW        | 320D 2.0 48V XDRIVE TOURING 190CV HYBRID               | 0,6873                | 2.577,38                                 | 3.092,85                                 | 5.154,75                                 | 6.185,70                                 |
| 30215      | BMW        | 330D XDRIVE 3.0 286CV IBRIDO GASOLIO                   | 0,7788                | 2.920,50                                 | 3.504,60                                 | 5.841,00                                 | 7.009,20                                 |
| 29407      | BMW        | 420D 2.0 190CV CABRIO IBRIDO-GASOLIO                   | 0,7368                | 2.763,00                                 | 3.315,60                                 | 5.526,00                                 | 6.631,20                                 |
| 29184      | BMW        | 420D 2.0 190CV COUPÉ IBRIDO-GASOLIO                    | 0,6787                | 2.545,13                                 | 3.054,15                                 | 5.090,25                                 | 6.108,30                                 |
| 29761      | BMW        | 420D 2021 2.0 190CV GRAN COUPÉ IBRIDO GASOLIO          | 0,6997                | 2.623,88                                 | 3.148,65                                 | 5.247,75                                 | 6.297,30                                 |
| 29185      | BMW        | 420D XDRIVE 2.0 190CV COUPÉ IBRIDO-GASOLIO             | 0,7002                | 2.625,75                                 | 3.150,90                                 | 5.251,50                                 | 6.301,80                                 |
| 29762      | BMW        | 420D XDRIVE 2021 2.0 190CV GRAN COUPÉ IBRIDO GASOLIO   | 0,7204                | 2.701,50                                 | 3.241,80                                 | 5.403,00                                 | 6.483,60                                 |
| 29722      | BMW        | 430D 3.0 286CV CABRIO IBRIDO-GASOLIO                   | 0,8202                | 3.075,75                                 | 3.690,90                                 | 6.151,50                                 | 7.381,80                                 |
| 29575      | BMW        | 430D XDRIVE 3.0 286CV COUPÉ IBRIDO-GASOLIO             | 0,7631                | 2.861,63                                 | 3.433,95                                 | 5.723,25                                 | 6.867,90                                 |
| 30432      | BMW        | 520D 2.0 48V SDRIVE 197CV IBRIDO GASOLIO               | 0,7782                | 2.918,25                                 | 3.501,90                                 | 5.836,50                                 | 7.003,80                                 |
| 30427      | BMW        | 520D 2.0 48V XDRIVE 197CV IBRIDO GASOLIO               | 0,8007                | 3.002,63                                 | 3.603,15                                 | 6.005,25                                 | 7.206,30                                 |
| 30887      | BMW        | 540D 48V XDRIVE 3.0 249CV MOD 2024                     | 0,8441                | 3.165,38                                 | 3.798,45                                 | 6.330,75                                 | 7.596,90                                 |
| 30933      | BMW        | 540D 48V XDRIVE MHYBRID 3.0 286CV MOD 2024             | 0,8494                | 3.185,25                                 | 3.822,30                                 | 6.370,50                                 | 7.644,60                                 |
| 31521      | BMW        | 740D 3.0 XDRIVE 299CV MOD 2025                         | 1,1804                | 4.426,50                                 | 5.311,80                                 | 8.853,00                                 | 10.623,60                                |
| 28926      | BMW        | M340D 3.0 48V XDRIVE TOURING 340CV HYBRID              | 0,8871                | 3.326,63                                 | 3.991,95                                 | 6.653,25                                 | 7.983,90                                 |
| 29874      | BMW        | M440D XDRIVE 3.0 374CV CABRIO IBRIDO-GASOLIO           | 0,9530                | 3.573,75                                 | 4.288,50                                 | 7.147,50                                 | 8.577,00                                 |
| 29576      | BMW        | M440D XDRIVE 3.0 340CV COUPÉ IBRIDO-GASOLIO            | 0,8912                | 3.342,00                                 | 4.010,40                                 | 6.684,00                                 | 8.020,80                                 |
| 31253      | BMW        | X1 SDRIVE 20D 150CV MOD 2025                           | 0,5995                | 2.248,13                                 | 2.697,75                                 | 4.496,25                                 | 5.395,50                                 |
| 31255      | BMW        | X1 XDRIVE 23D 197CV MOD 2025                           | 0,6489                | 2.433,38                                 | 2.920,05                                 | 4.866,75                                 | 5.840,10                                 |
| 31256      | BMW        | X2 SDRIVE 20D 150CV MOD 2025                           | 0,6003                | 2.251,13                                 | 2.701,35                                 | 4.502,25                                 | 5.402,70                                 |
| 31258      | BMW        | X2 XDRIVE 20D 150CV MOD 2025                           | 0,6213                | 2.329,88                                 | 2.795,85                                 | 4.659,75                                 | 5.591,70                                 |
| 30935      | BMW        | X3 XDRIVE20D 2.0 MHYBRID 197CV MOD 2024                | 0,7579                | 2.842,13                                 | 3.410,55                                 | 5.684,25                                 | 6.821,10                                 |
| 31569      | BMW        | X3 XDRIVE40D 3.0 MHYBRID 303CV MOD 2025                | 0,8487                | 3.182,63                                 | 3.819,15                                 | 6.365,25                                 | 7.638,30                                 |
| 28876      | BMW        | X4 XDRIVE 20D 190CV HYBRID                             | 0,7479                | 2.804,63                                 | 3.365,55                                 | 5.609,25                                 | 6.731,10                                 |
| 29191      | BMW        | X4 XDRIVE 30D 3.0 250CV IBRIDO-GASOLIO                 | 0,8395                | 3.148,13                                 | 3.777,75                                 | 6.296,25                                 | 7.555,50                                 |
| 29192      | BMW        | X4 XDRIVE 30D 3.0 286CV IBRIDO-GASOLIO                 | 0,8425                | 3.159,38                                 | 3.791,25                                 | 6.318,75                                 | 7.582,50                                 |
| 29193      | BMW        | X4 XDRIVE M40D 3.0 340CV IBRIDO-GASOLIO                | 0,9495                | 3.560,63                                 | 4.272,75                                 | 7.121,25                                 | 8.545,50                                 |
| 30312      | BMW        | X5 XDRIVE 30D 3.0 298CV IBRIDO GASOLIO                 | 0,9586                | 3.594,75                                 | 4.313,70                                 | 7.189,50                                 | 8.627,40                                 |
| 30434      | BMW        | X5 XDRIVE 40D 3.0 352CV IBRIDO GASOLIO                 | 0,9970                | 3.738,75                                 | 4.486,50                                 | 7.477,50                                 | 8.973,00                                 |
| 31400      | BMW        | X6 XDRIVE 30D 3.0 298 CV MOD 2024                      | 1,0054                | 3.770,25                                 | 4.524,30                                 | 7.540,50                                 | 9.048,60                                 |
| 31523      | BMW        | X7 3.0 XDRIVE 40D 340CV MOD 2025                       | 1,1472                | 4.302,00                                 | 5.162,40                                 | 8.604,00                                 | 10.324,80                                |
| 30574      | HYUNDAI    | TUCSON 1.6 CRDI 136CV MILD HYBRID                      | 0,5309                | 1.990,88                                 | 2.389,05                                 | 3.981,75                                 | 4.778,10                                 |
| 31409      | KIA        | SPORTAGE 1.6 CRDI MHEV 136CV MOD 2025                  | 0,5186                | 1.944,75                                 | 2.333,70                                 | 3.889,50                                 | 4.667,40                                 |
| 30764      | LAND ROVER | DEFENDER 110 3.0D I6 200CV AWD IBRIDO GASOLIO          | 0,8767                | 3.287,63                                 | 3.945,15                                 | 6.575,25                                 | 7.890,30                                 |
| 30765      | LAND ROVER | DEFENDER 110 3.0D I6 250CV AWD IBRIDO GASOLIO          | 0,9204                | 3.451,50                                 | 4.141,80                                 | 6.903,00                                 | 8.283,60                                 |
| 31390      | LAND ROVER | DEFENDER 110 3.0D I6 MHYBRID 350 CV MOD 2025           | 1,0557                | 3.958,88                                 | 4.750,65                                 | 7.917,75                                 | 9.501,30                                 |
| 31391      | LAND ROVER | DEFENDER 130 3.0D I6 MHYBRID 350 CV MOD 2025           | 1,1206                | 4.202,25                                 | 5.042,70                                 | 8.404,50                                 | 10.085,40                                |



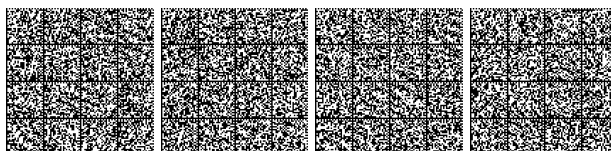
FRINGE BENEFIT 2026  
AUTOVEICOLI IBRIDO-GASOLIO IN PRODUZIONE

| ID Modello | 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) |
|------------|------------|---------------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 30374      | LAND ROVER | DEFENDER 90 3.0D I6 200CV AWD IBRIDO GASOLIO      | 0,8585                | 3.219,38                                 | 3.863,25                                 | 6.438,75                                 | 7.726,50                                 |
| 30376      | LAND ROVER | DEFENDER 90 3.0D I6 250CV AWD IBRIDO GASOLIO      | 0,9009                | 3.378,38                                 | 4.054,05                                 | 6.756,75                                 | 8.108,10                                 |
| 31389      | LAND ROVER | DEFENDER 90 3.0D I6 MHYBRID 350 CV MOD 2025       | 1,0136                | 3.801,00                                 | 4.561,20                                 | 7.602,00                                 | 9.122,40                                 |
| 30379      | LAND ROVER | DISCOVERY 3.0D I6 250CV AWD IBRIDO GASOLIO        | 0,9226                | 3.459,75                                 | 4.151,70                                 | 6.919,50                                 | 8.303,40                                 |
| 30911      | LAND ROVER | DISCOVERY 3.0D MHYBRID 349CV MOD 2024             | 0,9660                | 3.622,50                                 | 4.347,00                                 | 7.245,00                                 | 8.694,00                                 |
| 29331      | LAND ROVER | DISCOVERY SPORT 2020 2.0 TD4 163CV IBRIDO-GASOLIO | 0,6400                | 2.400,00                                 | 2.880,00                                 | 4.800,00                                 | 5.760,00                                 |
| 29332      | LAND ROVER | DISCOVERY SPORT 2020 2.0 TD4 204CV IBRIDO-GASOLIO | 0,7065                | 2.649,38                                 | 3.179,25                                 | 5.298,75                                 | 6.358,50                                 |
| 29884      | LAND ROVER | RANGE ROVER 2022 3.0D I6 250CV IBRIDO GASOLIO     | 1,2663                | 4.748,63                                 | 5.698,35                                 | 9.497,25                                 | 11.396,70                                |
| 29886      | LAND ROVER | RANGE ROVER 2022 3.0D I6 350CV IBRIDO GASOLIO     | 1,3262                | 4.973,25                                 | 5.967,90                                 | 9.946,50                                 | 11.935,80                                |
| 29270      | LAND ROVER | RANGE ROVER EVOQUE 2.0D I4 163CV AWD IBR-GASOLIO  | 0,6830                | 2.561,25                                 | 3.073,50                                 | 5.122,50                                 | 6.147,00                                 |
| 29271      | LAND ROVER | RANGE ROVER EVOQUE 2.0D I4 204CV AWD IBR-GASOLIO  | 0,7095                | 2.660,63                                 | 3.192,75                                 | 5.321,25                                 | 6.385,50                                 |
| 30078      | LAND ROVER | RANGE ROVER SPORT 2022 3.0D I6 250CV IBR GASOLIO  | 1,0464                | 3.924,00                                 | 4.708,80                                 | 7.848,00                                 | 9.417,60                                 |
| 30079      | LAND ROVER | RANGE ROVER SPORT 2022 3.0D I6 300CV IBR-GASOLIO  | 1,1035                | 4.138,13                                 | 4.965,75                                 | 8.276,25                                 | 9.931,50                                 |
| 30080      | LAND ROVER | RANGE ROVER SPORT 2022 3.0D I6 350CV IBR-GASOLIO  | 1,2394                | 4.647,75                                 | 5.577,30                                 | 9.295,50                                 | 11.154,60                                |
| 30867      | LAND ROVER | VELAR 2.0D I4 MHYBRID 204 CV MOD 2024             | 0,8225                | 3.084,38                                 | 3.701,25                                 | 6.168,75                                 | 7.402,50                                 |
| 30766      | LAND ROVER | VELAR 2024 3.0D I6 300CV IBRIDO GASOLIO           | 0,9945                | 3.729,38                                 | 4.475,25                                 | 7.458,75                                 | 8.950,50                                 |
| 30102      | MAZDA      | CX-60 3.3L E-SKYACTIVE D 200CV IBRIDO GASOLIO     | 0,6976                | 2.616,00                                 | 3.139,20                                 | 5.232,00                                 | 6.278,40                                 |
| 30103      | MAZDA      | CX-60 3.3L E-SKYACTIVE D 250CV IBRIDO GASOLIO     | 0,7441                | 2.790,38                                 | 3.348,45                                 | 5.580,75                                 | 6.696,90                                 |
| 30913      | MAZDA      | CX-80 3.3L E-SKYACTIV D MHYBRID 249CV MOD 2024    | 0,7683                | 2.881,13                                 | 3.457,35                                 | 5.762,25                                 | 6.914,70                                 |
| 29833      | MERCEDES   | C200D 2.0 163CV BERLINA MILD HYBRID               | 0,6791                | 2.546,63                                 | 3.055,95                                 | 5.093,25                                 | 6.111,90                                 |
| 29836      | MERCEDES   | C200D 2.0 163CV SW MILD HYBRID                    | 0,6880                | 2.580,00                                 | 3.096,00                                 | 5.160,00                                 | 6.192,00                                 |
| 29635      | MERCEDES   | C220D 2.0 200CV BERLINA MILD HYBRID               | 0,6975                | 2.615,63                                 | 3.138,75                                 | 5.231,25                                 | 6.277,50                                 |
| 29837      | MERCEDES   | C220D 2.0 200CV 4MATIC SW MILD HYBRID             | 0,7264                | 2.724,00                                 | 3.268,80                                 | 5.448,00                                 | 6.537,60                                 |
| 29676      | MERCEDES   | C220D 2.0 200CV SW MILD HYBRID                    | 0,7077                | 2.653,88                                 | 3.184,65                                 | 5.307,75                                 | 6.369,30                                 |
| 29636      | MERCEDES   | C300D 2.0 265CV BERLINA MILD HYBRID               | 0,7256                | 2.721,00                                 | 3.265,20                                 | 5.442,00                                 | 6.530,40                                 |
| 29835      | MERCEDES   | C300D 2.0 265CV 4MATIC BERLINA MILD HYBRID        | 0,7390                | 2.771,25                                 | 3.325,50                                 | 5.542,50                                 | 6.651,00                                 |
| 29677      | MERCEDES   | C300D 2.0 265CV SW MILD HYBRID                    | 0,7565                | 2.836,88                                 | 3.404,25                                 | 5.673,75                                 | 6.808,50                                 |
| 30539      | MERCEDES   | CLE 220D COUPÉ 2.0 197CV IBRIDO GASOLIO           | 0,7069                | 2.650,88                                 | 3.181,05                                 | 5.301,75                                 | 6.362,10                                 |
| 31104      | MERCEDES   | E 220D 2.0 163CV IBRIDO GASOLIO                   | 0,7225                | 2.709,38                                 | 3.251,25                                 | 5.418,75                                 | 6.502,50                                 |
| 30532      | MERCEDES   | E 220D 2.0 197CV MILD HYBRID                      | 0,7612                | 2.854,50                                 | 3.425,40                                 | 5.709,00                                 | 6.850,80                                 |
| 30533      | MERCEDES   | E 220D 2.0 4MATIC 197CV MILD HYBRID               | 0,7878                | 2.954,25                                 | 3.545,10                                 | 5.908,50                                 | 7.090,20                                 |
| 30556      | MERCEDES   | E 450D 3.0 4MATIC 367CV IBRIDO-GASOLIO            | 0,9732                | 3.649,50                                 | 4.379,40                                 | 7.299,00                                 | 8.758,80                                 |
| 30826      | MERCEDES   | G 450D 3.0 367CV IBRIDO GASOLIO                   | 1,3266                | 4.974,75                                 | 5.969,70                                 | 9.949,50                                 | 11.939,40                                |
| 31106      | MERCEDES   | GLC 200D 4M 163CV IBRIDO GASOLIO                  | 0,7196                | 2.698,50                                 | 3.238,20                                 | 5.397,00                                 | 6.476,40                                 |
| 30104      | MERCEDES   | GLC 220D 4M 200CV IBRIDO GASOLIO                  | 0,7528                | 2.823,00                                 | 3.387,60                                 | 5.646,00                                 | 6.775,20                                 |
| 30164      | MERCEDES   | GLC 300D 4M 270CV IBRIDO GASOLIO                  | 0,8587                | 3.220,13                                 | 3.864,15                                 | 6.440,25                                 | 7.728,30                                 |
| 30562      | MERCEDES   | GLC 450D 4M 367CV IBRIDO GASOLIO                  | 0,9526                | 3.572,25                                 | 4.286,70                                 | 7.144,50                                 | 8.573,40                                 |
| 31292      | MERCEDES   | GLE 300 D 4M MHYBRID 269CV MOD 2024               | 0,9079                | 3.404,63                                 | 4.085,55                                 | 6.809,25                                 | 8.171,10                                 |
| 30542      | MERCEDES   | GLE 450D 3.0 4MATIC 370CV IBRIDO GASOLIO          | 1,0454                | 3.920,25                                 | 4.704,30                                 | 7.840,50                                 | 9.408,60                                 |
| 31532      | MERCEDES   | GLS 350 D 4 MATIC MHYBRID 313CV MOD 2025          | 1,1603                | 4.351,13                                 | 5.221,35                                 | 8.702,25                                 | 10.442,70                                |
| 31528      | MERCEDES   | S 350 D MHYBRID 313CV MOD 2025                    | 1,1654                | 4.370,25                                 | 5.244,30                                 | 8.740,50                                 | 10.488,60                                |
| 30771      | MINI       | MINI COUNTRYMAN 2.0D 163CV IBRIDO GASOLIO         | 0,5568                | 2.088,00                                 | 2.505,60                                 | 4.176,00                                 | 5.011,20                                 |
| 31584      | TOYOTA     | LAND CRUISER 2.8D AWD MHYBRID 205CV MOD 2025      | 0,9962                | 3.735,75                                 | 4.482,90                                 | 7.471,50                                 | 8.965,80                                 |



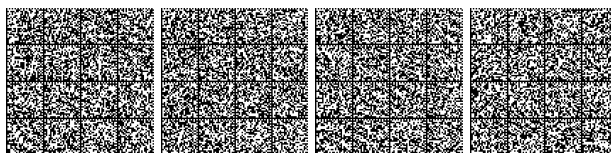
**FRINGE BENEFIT 2026**  
**AUTOVEICOLI IBRIDI PLUG-IN IN PRODUZIONE**

| ID Modello             | Marca          | Modello                                                | COSTO KM<br>15.000 KM | FRINGE<br>BENEFIT<br>ANNUALE<br>(20% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(25% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(30% CK) |
|------------------------|----------------|--------------------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| <b>PLUG-IN BENZINA</b> |                |                                                        |                       |                                          |                                          |                                          |
| 30234                  | ALFA ROMEO     | TONALE 1.3 PHEV 180CV                                  | 0,6554                | 1.966,20                                 | 2.457,75                                 | 2.949,30                                 |
|                        | ALFA ROMEO     | TONALE 1.3 PHEV Q4 270CV MOD 2025                      | 0,6622                | 1.986,60                                 | 2.483,25                                 | 2.979,90                                 |
| 31146                  | AUDI           | A3 ALLSTREET TFSI E S-TRONIC 1.5 204CV PLUG-IN BENZINA | 0,6704                | 2.011,20                                 | 2.514,00                                 | 3.016,80                                 |
| 31147                  | AUDI           | A3 SPB TFSI E S-TRONIC 1.5 204CV PLUG-IN BENZINA       | 0,6486                | 1.945,80                                 | 2.432,25                                 | 2.918,70                                 |
| 31215                  | AUDI           | A3 SPB TFSI E S-TRONIC 1.5 272CV PLUG-IN BENZINA       | 0,6863                | 2.058,90                                 | 2.573,63                                 | 3.088,35                                 |
| 31314                  | AUDI           | A5 2.0 TFSI E-HYBRID 299 CV MOD 2025                   | 0,7931                | 2.379,30                                 | 2.974,13                                 | 3.568,95                                 |
| 31384                  | AUDI           | A6 E-HYBRID 220 KW 299 CV MOD 2025                     | 0,8198                | 2.459,40                                 | 3.074,25                                 | 3.689,10                                 |
| 31385                  | AUDI           | A6 E-HYBRID 270 KW 367 CV MOD 2025                     | 0,9641                | 2.892,30                                 | 3.615,38                                 | 4.338,45                                 |
| 31506                  | AUDI           | A7 SPB 50 2.0 TFSI E QUATTRO 299CV MOD 2025            | 0,9198                | 2.759,40                                 | 3.449,25                                 | 4.139,10                                 |
| 28817                  | AUDI           | A8 60 TFSI-E 3.0 QUATTRO TIPTR 450CV PLUG-IN BENZINA   | 1,2448                | 3.734,40                                 | 4.668,00                                 | 5.601,60                                 |
| 31418                  | AUDI           | Q3 E-HYBRID 1.5 S-TRONIC 272CV MOD 2025                | 0,6026                | 1.807,80                                 | 2.259,75                                 | 2.711,70                                 |
| 31420                  | AUDI           | Q5 2.0 S-TRONIC 4 E-HYBRID 299CV MOD 2025              | 0,8553                | 2.565,90                                 | 3.207,38                                 | 3.848,85                                 |
| 31427                  | AUDI           | Q7 TFSI TIPTRONIC 4 E-HYBRID 394CV MOD 2025            | 0,9906                | 2.971,80                                 | 3.714,75                                 | 4.457,70                                 |
| 31426                  | AUDI           | Q8 TFSI TIPTRONIC 4 E-HYBRID 489CV MOD 2025            | 1,1160                | 3.348,00                                 | 4.185,00                                 | 5.022,00                                 |
| 30114                  | BMW            | 225E XDRIVE 1.5 ACTIVE TOURER 245CV                    | 0,6442                | 1.932,60                                 | 2.415,75                                 | 2.898,90                                 |
| 30115                  | BMW            | 230E XDRIVE 1.5 ACTIVE TOURER 326CV                    | 0,6850                | 2.055,00                                 | 2.568,75                                 | 3.082,50                                 |
| 30433                  | BMW            | 330E 2.0 292CV PLUG-IN BENZINA                         | 0,7662                | 2.298,60                                 | 2.873,25                                 | 3.447,90                                 |
| 30436                  | BMW            | 330E XDRIVE 2.0 292CV PLUG-IN BENZINA                  | 0,8105                | 2.431,50                                 | 3.039,38                                 | 3.647,25                                 |
| 30515                  | BMW            | 530E 2.0 SDRIVE 300CV PLUG-IN BENZINA                  | 0,8426                | 2.527,80                                 | 3.159,75                                 | 3.791,70                                 |
| 30888                  | BMW            | 530E XDRIVE PLUG-IN 2.0 299CV MOD 2024                 | 0,8732                | 2.619,60                                 | 3.274,50                                 | 3.929,40                                 |
| 30530                  | BMW            | 550E 3.0 XDRIVE 489CV PLUG-IN BENZINA                  | 0,9722                | 2.916,60                                 | 3.645,75                                 | 4.374,90                                 |
| 31520                  | BMW            | 750E XDRIVE 3.0 PHEV 489CV MOD 2025                    | 1,3849                | 4.154,70                                 | 5.193,38                                 | 6.232,05                                 |
| 31562                  | BMW            | M5 4.4 PLUG-IN 727CV MOD 2025                          | 1,5690                | 4.707,00                                 | 5.883,75                                 | 7.060,50                                 |
| 30158                  | BMW            | X1 XDRIVE 25E 1.5 245CV PLUG-IN BENZINA                | 0,6255                | 1.876,50                                 | 2.345,63                                 | 2.814,75                                 |
| 30159                  | BMW            | X1 XDRIVE 30E 1.5 326CV PLUG-IN BENZINA                | 0,6464                | 1.939,20                                 | 2.424,00                                 | 2.908,80                                 |
| 30725                  | BMW            | X3 XDRIVE 30E 2.0 292CV MY2024 PLUG IN BENZINA         | 0,8589                | 2.576,70                                 | 3.220,88                                 | 3.865,05                                 |
| 30315                  | BMW            | X5 XDRIVE 50E 3.0 490CV PLUG-IN BENZINA                | 1,0519                | 3.155,70                                 | 3.944,63                                 | 4.733,55                                 |
| 30669                  | BMW            | XM 4.4 653CV PLUG IN BENZINA                           | 1,7685                | 5.305,50                                 | 6.631,88                                 | 7.958,25                                 |
| 30668                  | BMW            | XM 50E 3.0 476CV PLUG IN BENZINA                       | 1,3989                | 4.196,70                                 | 5.245,88                                 | 6.295,05                                 |
| 30670                  | BMW            | XM LABEL 4.4 748CV PLUG IN BENZINA                     | 1,9689                | 5.906,70                                 | 7.383,38                                 | 8.860,05                                 |
| 31507                  | BYD            | SEAL 6 DM-I 1.5 PHEV 184CV MOD 2025                    | 0,5927                | 1.778,10                                 | 2.222,63                                 | 2.667,15                                 |
| 31508                  | BYD            | SEAL 6 DM-I 1.5 PHEV 212CV MOD 2025                    | 0,6234                | 1.870,20                                 | 2.337,75                                 | 2.805,30                                 |
| 30892                  | BYD            | SEAL U DM-I 1.5 218CV PLUG-IN MOD 2024                 | 0,5456                | 1.636,80                                 | 2.046,00                                 | 2.455,20                                 |
| 31353                  | BYD            | SEAL U DM-I 1.5 PLUG-IN 324 CV MOD 2025                | 0,6286                | 1.885,80                                 | 2.357,25                                 | 2.828,70                                 |
| 31180                  | CIRELLI MOTOR  | CIRELLI 4 1.5T 177CV PLUG-IN BENZINA                   | 0,5880                | 1.764,00                                 | 2.205,00                                 | 2.646,00                                 |
| 31564                  | CITROEN        | C5 AIRCROSS 1.6 PHEV 265CV MOD 2025                    | 0,6241                | 1.872,30                                 | 2.340,38                                 | 2.808,45                                 |
| 30977                  | CUPRA          | FORmentor 1.5 E-HYBRID 204CV PLUG IN BENZINA           | 0,6102                | 1.830,60                                 | 2.288,25                                 | 2.745,90                                 |
| 30978                  | CUPRA          | FORmentor 1.5 E-HYBRID 272CV PLUG IN BENZINA           | 0,6745                | 2.023,50                                 | 2.529,38                                 | 3.035,25                                 |
| 30938                  | CUPRA          | LEON 1.5 DSG PLUG-IN 272CV MOD 2024                    | 0,6952                | 2.085,60                                 | 2.607,00                                 | 3.128,40                                 |
| 31004                  | CUPRA          | LEON 1.5 E-HYBRID 204CV MOD 2024                       | 0,6421                | 1.926,30                                 | 2.407,88                                 | 2.889,45                                 |
| 31203                  | CUPRA          | TERRAMAR 1.5 E-HYBRID 204CV PLUG IN BENZINA            | 0,6304                | 1.891,20                                 | 2.364,00                                 | 2.836,80                                 |
| 31008                  | CUPRA          | TERRAMAR 1.5 E-HYBRID 272CV MOD 2024                   | 0,6861                | 2.058,30                                 | 2.572,88                                 | 3.087,45                                 |
| 30940                  | DR AUTOMOBILES | DR 6.0 1.5 PHEV 317CV MOD 2024                         | 0,5501                | 1.650,30                                 | 2.062,88                                 | 2.475,45                                 |
| 31066                  | DR AUTOMOBILES | DR 7.0 1.5 PHEV 317CV MOD 2024                         | 0,5728                | 1.718,40                                 | 2.148,00                                 | 2.577,60                                 |
| 31431                  | DS             | DS N4 1.6 PLUG-IN 225CV MOD 2025                       | 0,6565                | 1.969,50                                 | 2.461,88                                 | 2.954,25                                 |
| 30093                  | DS             | DS7 2022 1.6 E-TENSE 225CV PLUG-IN BENZINA             | 0,7001                | 2.100,30                                 | 2.625,38                                 | 3.150,45                                 |
| 30094                  | DS             | DS7 2022 1.6 E-TENSE 300CV PLUG-IN BENZINA             | 0,7340                | 2.202,00                                 | 2.752,50                                 | 3.303,00                                 |
| 30095                  | DS             | DS7 2022 1.6 E-TENSE 490CV PLUG-IN BENZINA             | 0,8207                | 2.462,10                                 | 3.077,63                                 | 3.693,15                                 |
| 31028                  | FERRARI        | 296 GTS 3.0 PLUG-IN 830CV MOD 2024                     | 2,9572                | 8.871,60                                 | 11.089,50                                | 13.307,40                                |
| 30682                  | FORD           | KUGA 2024 2.5 PHEV 243CV PLUG IN BENZINA               | 0,6494                | 1.948,20                                 | 2.435,25                                 | 2.922,30                                 |
| 31527                  | FORD           | TOURNEO CONNECT 1.5 PHEV 150CV MOD 2025                | 0,6215                | 1.864,50                                 | 2.330,63                                 | 2.796,75                                 |
| 31505                  | FORD           | TOURNEO CUSTOM 2.5L PHEV 241CV MOD 2025                | 0,6957                | 2.087,10                                 | 2.608,88                                 | 3.130,65                                 |
| 31571                  | GEELY          | STARRAY 1.5L EM-I PLUG-IN 260CV MOD 2025               | 0,5437                | 1.631,10                                 | 2.038,88                                 | 2.446,65                                 |
| 30460                  | HONDA          | CR-V 2.0 PHEV 184CV PLUG-IN BENZINA                    | 0,7338                | 2.201,40                                 | 2.751,75                                 | 3.302,10                                 |
| 31159                  | HYUNDAI        | SANTA FE 1.6 PHEV AUT 4WD 253CV PLUG-IN BENZINA        | 0,7336                | 2.200,80                                 | 2.751,00                                 | 3.301,20                                 |
| 30988                  | HYUNDAI        | TUCSON 1.6 PHEV AUT 253CV MOD 2024                     | 0,6384                | 1.915,20                                 | 2.394,00                                 | 2.872,80                                 |
| 30989                  | HYUNDAI        | TUCSON 1.6 PHEV AUT 4WD 253CV MOD 2024                 | 0,6463                | 1.938,90                                 | 2.423,63                                 | 2.908,35                                 |
| 31246                  | JAECOO         | JAECOO 7 1.5 SHS PLUG-IN 347CV MOD 2025                | 0,6002                | 1.800,60                                 | 2.250,75                                 | 2.700,90                                 |
| 30075                  | JEEP           | WRANGLER 2.0 PHEV ATX 4XE 380CV PLUG-IN BENZINA        | 1,0071                | 3.021,30                                 | 3.776,63                                 | 4.531,95                                 |
| 31286                  | KIA            | NIRO 1.6 GDI PHEV 171CV MOD 2024                       | 0,5572                | 1.671,60                                 | 2.089,50                                 | 2.507,40                                 |
| 31181                  | KIA            | SORENTO 1.6 T-GDI PHEV 252CV PLUG-IN BENZINA           | 0,7185                | 2.155,50                                 | 2.694,38                                 | 3.233,25                                 |
| 31288                  | KIA            | SPORTAGE 1.6 TGDI PHEV 245CV MOD 2024                  | 0,6311                | 1.893,30                                 | 2.366,63                                 | 2.839,95                                 |
| 31109                  | LAMBORGHINI    | URUS 4.0 SE PLUG-IN 800CV MOD 2024                     | 2,5139                | 7.541,70                                 | 9.427,13                                 | 11.312,55                                |



**FRINGE BENEFIT 2026**  
**AUTOVEICOLI IBRIDI PLUG-IN IN PRODUZIONE**

| ID Modello | Marca       | Modello                                       | COSTO KM<br>15.000 KM | FRINGE<br>BENEFIT<br>ANNUALE<br>(20% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(25% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(30% CK) |
|------------|-------------|-----------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 30910      | LAND ROVER  | DEFENDER 110 2.0 SI4 PHEV 300CV MOD 2024      | 0,9825                | 2.947,50                                 | 3.684,38                                 | 4.421,25                                 |
| 30861      | LAND ROVER  | DISCOVERY SPORT 1.5 I3 PHEV 269CV MOD 2024    | 0,7392                | 2.217,60                                 | 2.772,00                                 | 3.326,40                                 |
| 30388      | LAND ROVER  | RANGE ROVER 3.0 I6 PHEV 460CV                 | 1,5202                | 4.560,60                                 | 5.700,75                                 | 6.840,90                                 |
| 30387      | LAND ROVER  | RANGE ROVER 3.0 I6 PHEV 550CV                 | 1,6808                | 5.042,40                                 | 6.303,00                                 | 7.563,60                                 |
| 30864      | LAND ROVER  | RANGE ROVER EVOQUE 1.5 I3 PHEV 269CV MOD 2024 | 0,7440                | 2.232,00                                 | 2.790,00                                 | 3.348,00                                 |
| 30385      | LAND ROVER  | RANGE ROVER SPORT 3.0 I6 PHEV 460CV           | 1,1995                | 3.598,50                                 | 4.498,13                                 | 5.397,75                                 |
| 30386      | LAND ROVER  | RANGE ROVER SPORT 3.0 I6 PHEV 550CV           | 1,5004                | 4.501,20                                 | 5.626,50                                 | 6.751,80                                 |
| 30866      | LAND ROVER  | RANGE ROVER VELAR 2.0 I4 PHEV 404CV MOD 2024  | 0,9811                | 2.943,30                                 | 3.679,13                                 | 4.414,95                                 |
| 31326      | LEAPMOTOR   | C10 REEV 215 CV MOD 2025                      | 0,5500                | 1.650,00                                 | 2.062,50                                 | 2.475,00                                 |
| 30637      | LEXUS       | NX 2.5 309CV PLUG IN BENZINA                  | 0,8696                | 2.608,80                                 | 3.261,00                                 | 3.913,20                                 |
| 30340      | LEXUS       | RX 450H 2.5 4WD 309CV PLUG-IN BENZ            | 0,9990                | 2.997,00                                 | 3.746,25                                 | 4.495,50                                 |
| 31290      | LINK & CO   | LYNK&CO 01 1.5 PHEV 280CV MOD 2025            | 0,5541                | 1.662,30                                 | 2.077,88                                 | 2.493,45                                 |
| 31411      | LINK & CO   | LYNK&CO 08 1.5 PHEV 349CV MOD 2025            | 0,6269                | 1.880,70                                 | 2.350,88                                 | 2.821,05                                 |
| 30021      | MAZDA       | CX-60 2.5L E SKYACTIVE 328CV PLUG-IN BENZINA  | 0,7229                | 2.168,70                                 | 2.710,88                                 | 3.253,05                                 |
| 30912      | MAZDA       | CX-80 2.5L E-SKYACTIV PHEV 327CV MOD 2024     | 0,8054                | 2.416,20                                 | 3.020,25                                 | 3.624,30                                 |
| 30302      | MAZDA       | MX-30 E SKYACTIV R EV 170CV PLUG-IN BENZINA   | 0,5142                | 1.542,60                                 | 1.928,25                                 | 2.313,90                                 |
| 29726      | MERCEDES    | A 250E 1.3 AUT 218CV PLUG IN BENZINA          | 0,6770                | 2.031,00                                 | 2.538,75                                 | 3.046,50                                 |
| 29727      | MERCEDES    | B 250E 1.3 AUT 218CV PLUG IN BENZINA          | 0,6704                | 2.011,20                                 | 2.514,00                                 | 3.016,80                                 |
| 30443      | MERCEDES    | C 300E 2.0 313CV PLUG-IN BENZINA              | 0,7862                | 2.358,60                                 | 2.948,25                                 | 3.537,90                                 |
| 30032      | MERCEDES    | C 400E 2.0 380CV 4MATIC PLUG-IN BENZINA       | 0,8636                | 2.590,80                                 | 3.238,50                                 | 3.886,20                                 |
| 30476      | MERCEDES    | CLA 250E AUTO 1.3 218CV PLUG-IN BENZINA       | 0,7345                | 2.203,50                                 | 2.754,38                                 | 3.305,25                                 |
| 30865      | MERCEDES    | CLE 300E PHEV 313CV MOD 2024                  | 0,8868                | 2.660,40                                 | 3.325,50                                 | 3.990,60                                 |
| 30535      | MERCEDES    | E 300E 2.0 313CV PLUG IN BENZINA              | 0,8740                | 2.622,00                                 | 3.277,50                                 | 3.933,00                                 |
| 30536      | MERCEDES    | E 300E 2.0 4MATIC 313CV PLUG IN BENZINA       | 0,8769                | 2.630,70                                 | 3.288,38                                 | 3.946,05                                 |
| 30537      | MERCEDES    | E 400E 2.0 4MATIC 381CV PLUG IN BENZINA       | 0,9659                | 2.897,70                                 | 3.622,13                                 | 4.346,55                                 |
| 30471      | MERCEDES    | GLA 250E AUT 1.3 218CV PLUG-IN BENZINA        | 0,6654                | 1.996,20                                 | 2.495,25                                 | 2.994,30                                 |
| 30165      | MERCEDES    | GLC 300E 4M 2.0 340CV PLUG-IN BENZINA         | 0,8940                | 2.682,00                                 | 3.352,50                                 | 4.023,00                                 |
| 30166      | MERCEDES    | GLC 400E 4M 2.0 390CV PLUG-IN BENZINA         | 0,9207                | 2.762,10                                 | 3.452,63                                 | 4.143,15                                 |
| 31293      | MERCEDES    | GLE 400E 4M PLUG-IN 381CV MOD 2024            | 1,0334                | 3.100,20                                 | 3.875,25                                 | 4.650,30                                 |
| 31530      | MERCEDES    | S 580 EHYBRID 4 MATIC 510CV MOD 2025          | 1,4660                | 4.398,00                                 | 5.497,50                                 | 6.597,00                                 |
| 31107      | MG          | HS PHEV 1.5 307CV PLUG-IN BENZINA             | 0,5333                | 1.599,90                                 | 1.999,88                                 | 2.399,85                                 |
| 29610      | MITSUBISHI  | ECLIPSE CROSS 2.4 187CV PHEV                  | 0,6880                | 2.064,00                                 | 2.580,00                                 | 3.096,00                                 |
| 31609      | OMODA       | OMODA 8 1.5 TGD SHS PLUG-IN 347CV MOD 2025    | 0,7004                | 2.101,20                                 | 2.626,50                                 | 3.151,80                                 |
| 31378      | OMODA       | OMODA 9 1.5 TGD I 537CV PLUG IN BENZINA       | 0,6776                | 2.032,80                                 | 2.541,00                                 | 3.049,20                                 |
| 31108      | OPEL        | ASTRA 1.6 180CV PLUG-IN BENZINA               | 0,5977                | 1.793,10                                 | 2.241,38                                 | 2.689,65                                 |
| 31437      | OPEL        | ASTRA 1.6 225CV PLUG-IN BENZINA               | 0,6229                | 1.868,70                                 | 2.335,88                                 | 2.803,05                                 |
| 31172      | OPEL        | GRANDLAND 1.6 PHEV 195CV PLUG-IN BENZINA      | 0,6029                | 1.808,70                                 | 2.260,88                                 | 2.713,05                                 |
| 30970      | PEUGEOT     | 3008 195E 1.6 194CV PLUG IN BENZINA           | 0,6200                | 1.860,00                                 | 2.325,00                                 | 2.790,00                                 |
| 31336      | PEUGEOT     | 308 1.6 PLUG-IN 195 CV MOD 2025               | 0,5872                | 1.761,60                                 | 2.202,00                                 | 2.642,40                                 |
| 30237      | PEUGEOT     | 408 225E GT 1.6 225CV HYBRID PLUG-IN BENZINA  | 0,6504                | 1.951,20                                 | 2.439,00                                 | 2.926,80                                 |
| 31049      | PEUGEOT     | 5008 1.6 PLUG-IN 194CV MOD 2024               | 0,6441                | 1.932,30                                 | 2.415,38                                 | 2.898,45                                 |
| 30358      | PORSCHE     | CAYENNE 3.0 E-HYBRID 470CV                    | 1,2311                | 3.693,30                                 | 4.616,63                                 | 5.539,95                                 |
| 31568      | PORSCHE     | PANAMERA 2.9 4S E-HYBRID 560CV MOD 2025       | 1,5861                | 4.758,30                                 | 5.947,88                                 | 7.137,45                                 |
| 30921      | PORSCHE     | PANAMERA 4.0 TURBO S PHEV 780CV MOD 2024      | 2,2830                | 6.849,00                                 | 8.561,25                                 | 10.273,50                                |
| 31050      | RENAULT     | RAFALE 1.2 E-TECH PLUG-IN 300CV MOD 2024      | 0,6339                | 1.901,70                                 | 2.377,13                                 | 2.852,55                                 |
| 30929      | SKODA       | KODIAQ 1.5 TSI PHEV 204CV MOD 2024            | 0,6098                | 1.829,40                                 | 2.286,75                                 | 2.744,10                                 |
| 30928      | SKODA       | SUPERB SW 1.5 TSI PHEV 204CV MOD 2024         | 0,6849                | 2.054,70                                 | 2.568,38                                 | 3.082,05                                 |
| 31543      | SPORTEQUIPE | SPORTEQUIPE 6 1.5 PHEV 317CV MOD 2025         | 0,6104                | 1.831,20                                 | 2.289,00                                 | 2.746,80                                 |
| 30607      | SPORTEQUIPE | SPORTEQUIPE 8 1.5 317CV PLUG IN BENZINA       | 0,6310                | 1.893,00                                 | 2.366,25                                 | 2.839,50                                 |
| 29966      | SUZUKI      | ACROSS 2.5 306CV AWD PLUG IN - BENZINA        | 0,7346                | 2.203,80                                 | 2.754,75                                 | 3.305,70                                 |
| 30523      | TOYOTA      | C-HR 2.0 PHEV 223CV PLUG-IN BENZINA           | 0,6033                | 1.809,90                                 | 2.262,38                                 | 2.714,85                                 |
| 30493      | TOYOTA      | PRIUS 2.0 223CV PLUG IN BENZINA               | 0,5839                | 1.751,70                                 | 2.189,63                                 | 2.627,55                                 |
| 30930      | VOLKSWAGEN  | GOLF 1.5 TSI EHYBRID 204CV MOD 2024           | 0,6166                | 1.849,80                                 | 2.312,25                                 | 2.774,70                                 |
| 31544      | VOLKSWAGEN  | MULTIVAN 1.5 DSG 4 MOTION PHEV 245CV MOD 2025 | 1,0035                | 3.010,50                                 | 3.763,13                                 | 4.515,75                                 |
| 30836      | VOLKSWAGEN  | PASSAT STATION 1.5 TSI 204CV PLUG IN BENZINA  | 0,7096                | 2.128,80                                 | 2.661,00                                 | 3.193,20                                 |
| 30835      | VOLKSWAGEN  | PASSAT STATION 1.5 TSI 272CV PLUG IN BENZINA  | 0,7647                | 2.294,10                                 | 2.867,63                                 | 3.441,15                                 |
| 31239      | VOLKSWAGEN  | TAYRON 1.5 TSI PLUG-IN 204CV MOD 2024         | 0,6326                | 1.897,80                                 | 2.372,25                                 | 2.846,70                                 |
| 31240      | VOLKSWAGEN  | TAYRON 1.5 TSI PLUG-IN 272CV MOD 2024         | 0,7213                | 2.163,90                                 | 2.704,88                                 | 3.245,85                                 |
| 30787      | VOLKSWAGEN  | TIGUAN 1.5 TSI 204CV PLUG IN BENZINA          | 0,6148                | 1.844,40                                 | 2.305,50                                 | 2.766,60                                 |
| 30790      | VOLKSWAGEN  | TIGUAN 1.5 TSI 272CV PLUG IN BENZINA          | 0,6724                | 2.017,20                                 | 2.521,50                                 | 3.025,80                                 |
| 31458      | VOLKSWAGEN  | TOUAREG 3.0 TSI EHYBRID 381CV MOD 2024        | 0,9935                | 2.980,50                                 | 3.725,63                                 | 4.470,75                                 |
| 30142      | VOLVO       | V60 T6 RECHARGE AWD 2.0 350CV PLUG-IN BENZINA | 0,7962                | 2.388,60                                 | 2.985,75                                 | 3.582,90                                 |
| 30143      | VOLVO       | V60 T8 RECHARGE AWD 2.0 455CV PLUG-IN BENZINA | 0,8385                | 2.515,50                                 | 3.144,38                                 | 3.773,25                                 |
| 30150      | VOLVO       | V90 T6 RECHARGE AWD 2.0 350CV PLUG-IN BENZINA | 0,8979                | 2.693,70                                 | 3.367,13                                 | 4.040,55                                 |
| 30151      | VOLVO       | V90 T8 RECHARGE AWD 2.0 455CV PLUG-IN BENZINA | 0,9343                | 2.802,90                                 | 3.503,63                                 | 4.204,35                                 |

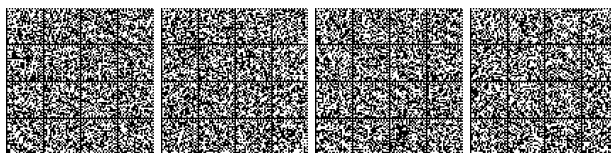


FRINGE BENEFIT 2026  
AUTOVEICOLI IBRIDI PLUG-IN IN PRODUZIONE

| ID Modello | Marca | Modello                                        | COSTO KM<br>15.000 KM | FRINGE<br>BENEFIT<br>ANNUALE<br>(20% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(25% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(30% CK) |
|------------|-------|------------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 30147      | VOLVO | XC60 T6 RECHARGE AWD 2.0 350CV PLUG-IN BENZINA | 0,7926                | 2.377,80                                 | 2.972,25                                 | 3.566,70                                 |
| 30148      | VOLVO | XC60 T8 RECHARGE AWD 2.0 455CV PLUG-IN BENZINA | 0,8577                | 2.573,10                                 | 3.216,38                                 | 3.859,65                                 |
| 31016      | VOLVO | XC90 T8 2.0 AWD 7 POSTI PLUG IN BENZINA        | 1,0175                | 3.052,50                                 | 3.815,63                                 | 4.578,75                                 |

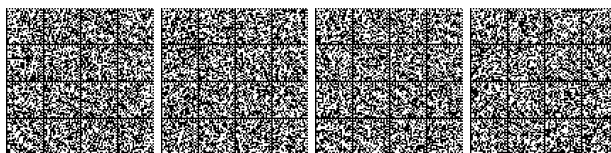
**PLUG-IN GASOLIO**

|       |          |                                            |        |          |          |          |
|-------|----------|--------------------------------------------|--------|----------|----------|----------|
| 30272 | MERCEDES | C 300 DE 2.0 325CV PLUG-IN GASOLIO         | 0,7257 | 2.177,10 | 2.721,38 | 3.265,65 |
| 30273 | MERCEDES | C 300 DE 2.0 4MATIC 325CV PLUG-IN GASOLIO  | 0,7297 | 2.189,10 | 2.736,38 | 3.283,65 |
| 30538 | MERCEDES | E 300DE 2.0 197CV PLUG IN GASOLIO          | 0,7968 | 2.390,40 | 2.988,00 | 3.585,60 |
| 30276 | MERCEDES | GLC 300DE 2.0 4MATIC 330CV PLUG-IN GASOLIO | 0,8686 | 2.605,80 | 3.257,25 | 3.908,70 |
| 31294 | MERCEDES | GLE 350DE 4M PLUG-IN 333CV MOD 2024        | 0,9320 | 2.796,00 | 3.495,00 | 4.194,00 |



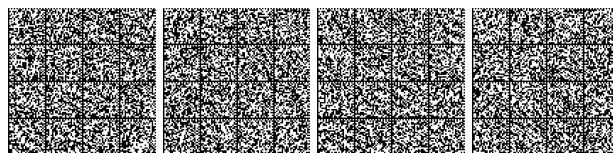
**FRINGE BENEFIT 2026**  
**AUTOVEICOLI ELETTRICI IN PRODUZIONE**

| ID Modello | Marca         | Modello                              | COSTO KM<br>15.000 KM | FRINGE<br>BENEFIT<br>ANNUALE<br>(10% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(25% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(30% CK) |
|------------|---------------|--------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 30333      | ABARTH        | 500E ELETTRICA                       | 0,4426                | 663,90                                   | 1.659,75                                 | 1.991,70                                 |
| 30392      | ABARTH        | 500E CABRIO ELETTRICA                | 0,4462                | 669,30                                   | 1.673,25                                 | 2.007,90                                 |
| 31128      | ABARTH        | 600E 240CV ELETTRICA                 | 0,4874                | 731,10                                   | 1.827,75                                 | 2.193,30                                 |
| 31129      | ABARTH        | 600E 280CV ELETTRICA                 | 0,5315                | 797,25                                   | 1.993,13                                 | 2.391,75                                 |
| 30877      | ALFA ROMEO    | JUNIOR BEV 156CV MOD 2024            | 0,4334                | 650,10                                   | 1.625,25                                 | 1.950,30                                 |
| 31164      | ALFA ROMEO    | JUNIOR BEV 280CV ELETTRICA           | 0,5102                | 765,30                                   | 1.913,25                                 | 2.295,90                                 |
| 31018      | ALPINE        | A290 GT 180CV ELETTRICA              | 0,4427                | 664,05                                   | 1.660,13                                 | 1.992,15                                 |
| 31017      | ALPINE        | A290 GT 218CV ELETTRICA              | 0,4660                | 699,00                                   | 1.747,50                                 | 2.097,00                                 |
| 31048      | AUDI          | A6 E-TRON 286CV MOD 2024             | 0,6057                | 908,55                                   | 2.271,38                                 | 2.725,65                                 |
| 31130      | AUDI          | A6 E-TRON 367CV ELETTRICA            | 0,6629                | 994,35                                   | 2.485,88                                 | 2.983,05                                 |
| 31132      | AUDI          | A6 E-TRON QUATTRO 428CV ELETTRICA    | 0,6993                | 1.048,95                                 | 2.622,38                                 | 3.146,85                                 |
| 31131      | AUDI          | A6 E-TRON QUATTRO 503CV ELETTRICA    | 0,8359                | 1.253,85                                 | 3.134,63                                 | 3.761,55                                 |
| 30945      | AUDI          | E-TRON GT RS QUATTRO 843CV MOD 2024  | 1,3067                | 1.960,05                                 | 4.900,13                                 | 5.880,15                                 |
| 30946      | AUDI          | E-TRON GT S QUATTRO 591CV MOD 2024   | 1,0510                | 1.576,50                                 | 3.941,25                                 | 4.729,50                                 |
| 31460      | AUDI          | Q4 E-TRON 40 204CV MOD 2025          | 0,5167                | 775,05                                   | 1.937,63                                 | 2.325,15                                 |
| 31032      | AUDI          | Q4 E-TRON 45 QUATTRO 286CV ELETTRICA | 0,5880                | 882,00                                   | 2.205,00                                 | 2.646,00                                 |
| 30564      | AUDI          | Q4 E-TRON 55 QUATTRO 340CV           | 0,6399                | 959,85                                   | 2.399,63                                 | 2.879,55                                 |
| 31019      | AUDI          | Q6 E-TRON 252CV ELETTRICA            | 0,6404                | 960,60                                   | 2.401,50                                 | 2.881,80                                 |
| 30948      | AUDI          | Q6 E-TRON PERFORMANCE 306CV MOD 2024 | 0,6805                | 1.020,75                                 | 2.551,88                                 | 3.062,25                                 |
| 30837      | AUDI          | Q6 E-TRON QUATTRO 387CV              | 0,7237                | 1.085,55                                 | 2.713,88                                 | 3.256,65                                 |
| 30250      | AUDI          | Q8 E-TRON 50 QUATTRO                 | 0,7561                | 1.134,15                                 | 2.835,38                                 | 3.402,45                                 |
| 30251      | AUDI          | Q8 E-TRON 55 QUATTRO                 | 0,8222                | 1.233,30                                 | 3.083,25                                 | 3.699,90                                 |
| 30838      | AUDI          | SQ6 E-TRON QUATTRO ELETTRICA         | 0,8526                | 1.278,90                                 | 3.197,25                                 | 3.836,70                                 |
| 31545      | AUDI          | SQ8 E-TRON 503CV MOD 2025            | 0,9460                | 1.419,00                                 | 3.547,50                                 | 4.257,00                                 |
| 30307      | BMW           | I4 2021 EDRIVE 35 ELETTRICA          | 0,5881                | 882,15                                   | 2.205,38                                 | 2.646,45                                 |
| 29990      | BMW           | I4 2021 EDRIVE 40 ELETTRICA          | 0,5898                | 884,70                                   | 2.211,75                                 | 2.654,10                                 |
| 30931      | BMW           | I4 XDRIVE 40 400CV MOD 2024          | 0,6167                | 925,05                                   | 2.312,63                                 | 2.775,15                                 |
| 31393      | BMW           | I4 XDRIVE M60 600 CV MOD 2025        | 0,7136                | 1.070,40                                 | 2.676,00                                 | 3.211,20                                 |
| 30394      | BMW           | I5 EDRIVE40 ELETTRICA                | 0,6771                | 1.015,65                                 | 2.539,13                                 | 3.046,95                                 |
| 30974      | BMW           | I5 M60 XDRIVE 600CV MOD 2024         | 0,8677                | 1.301,55                                 | 3.253,88                                 | 3.904,65                                 |
| 30791      | BMW           | I5 STATION EDRIVE40 ELETTRICA        | 0,7038                | 1.055,70                                 | 2.639,25                                 | 3.167,10                                 |
| 31077      | BMW           | I5 STATION XDRIVE40 ELETTRICA        | 0,7492                | 1.123,80                                 | 2.809,50                                 | 3.371,40                                 |
| 30696      | BMW           | I5 XDRIVE40 ELETTRICA                | 0,7201                | 1.080,15                                 | 2.700,38                                 | 3.240,45                                 |
| 30393      | BMW           | I7 EDRIVE50 106KWH ELETTRICA         | 1,0358                | 1.553,70                                 | 3.884,25                                 | 4.661,10                                 |
| 30033      | BMW           | I7 XDRIVE60 106KWH ELETTRICA         | 1,1892                | 1.783,80                                 | 4.459,50                                 | 5.351,40                                 |
| 31421      | BMW           | IX XDRIVE 60 544CV MOD 2025          | 0,8721                | 1.308,15                                 | 3.270,38                                 | 3.924,45                                 |
| 30524      | BMW           | IX1 EDRIVE 20 204CV ELETTRICA        | 0,4882                | 732,30                                   | 1.830,75                                 | 2.196,90                                 |
| 30175      | BMW           | IX1 XDRIVE 30 326CV ELETTRICA        | 0,5823                | 873,45                                   | 2.183,63                                 | 2.620,35                                 |
| 30697      | BMW           | IX2 EDRIVE 20 204CV ELETTRICA        | 0,4956                | 743,40                                   | 1.858,50                                 | 2.230,20                                 |
| 30565      | BMW           | IX2 XDRIVE 30 306V ELETTRICA         | 0,5865                | 879,75                                   | 2.199,38                                 | 2.639,25                                 |
| 31513      | BMW           | IX3 50 XDRIVE 108KWH 469CV MOD 2025  | 0,6497                | 974,55                                   | 2.436,38                                 | 2.923,65                                 |
| 31343      | BYD           | ATTO 2 45 KWH 177 CV MOD 2025        | 0,3791                | 568,65                                   | 1.421,63                                 | 1.705,95                                 |
| 31344      | BYD           | ATTO 2 60,5 KWH 204 CV MOD 2025      | 0,4178                | 626,70                                   | 1.566,75                                 | 1.880,10                                 |
| 30496      | BYD           | ATTO 3 60,5 KWH 204CV ELETTRICA      | 0,4709                | 706,35                                   | 1.765,88                                 | 2.119,05                                 |
| 30792      | BYD           | DOLPHIN 60,4 KWH ELETTRICA           | 0,4001                | 600,15                                   | 1.500,38                                 | 1.800,45                                 |
| 31341      | BYD           | DOLPHIN SURF 30 KWH 88 CV MOD 2025   | 0,3025                | 453,75                                   | 1.134,38                                 | 1.361,25                                 |
| 31342      | BYD           | DOLPHIN SURF 43 KWH 88 CV MOD 2025   | 0,3274                | 491,10                                   | 1.227,75                                 | 1.473,30                                 |
| 30982      | BYD           | HAN ELETTRICA                        | 0,6696                | 1.004,40                                 | 2.511,00                                 | 3.013,20                                 |
| 30611      | BYD           | SEAL 313CV ELETTRICA                 | 0,4926                | 738,90                                   | 1.847,25                                 | 2.216,70                                 |
| 30612      | BYD           | SEAL 530CV AWD ELETTRICA             | 0,5293                | 793,95                                   | 1.984,88                                 | 2.381,85                                 |
| 30878      | BYD           | SEAL U 71KWH 218CV MOD 2024          | 0,4826                | 723,90                                   | 1.809,75                                 | 2.171,70                                 |
| 30879      | BYD           | SEAL U 87KWH 218CV MOD 2024          | 0,5190                | 778,50                                   | 1.946,25                                 | 2.335,50                                 |
| 31554      | BYD           | SEALION 7 82KWH 313CV MOD 2025       | 0,5152                | 772,80                                   | 1.932,00                                 | 2.318,40                                 |
| 31555      | BYD           | SEALION 7 AWD 91KWH 530CV MOD 2025   | 0,5927                | 889,05                                   | 2.222,63                                 | 2.667,15                                 |
| 31346      | BYD           | TANG 109 KWH 4WD 518CV ELETTRICA     | 0,7220                | 1.083,00                                 | 2.707,50                                 | 3.249,00                                 |
| 31586      | CIRELLI MOTOR | CIRELLI 2 16KWH 163CV MOD 2025       | 0,3554                | 533,10                                   | 1.332,75                                 | 1.599,30                                 |
| 31587      | CIRELLI MOTOR | CIRELLI 5 25KWH 204CV MOD 2025       | 0,4863                | 729,45                                   | 1.823,63                                 | 2.188,35                                 |
| 31556      | CITROEN       | E-BERLINGO 50KWH 136CV MOD 2025      | 0,4302                | 645,30                                   | 1.613,25                                 | 1.935,90                                 |



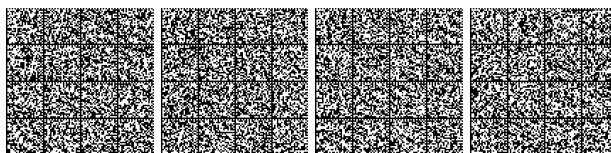
**FRINGE BENEFIT 2026**  
**AUTOVEICOLI ELETTRICI IN PRODUZIONE**

| ID Modello | Marca          | Modello                                          | COSTO KM<br>15.000 KM | FRINGE<br>BENEFIT<br>ANNUALE<br>(10% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(25% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(30% CK) |
|------------|----------------|--------------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 30698      | CITROEN        | E-C3 44KWH ELETTRICA                             | 0,3295                | 494,25                                   | 1.235,63                                 | 1.482,75                                 |
| 30949      | CITROEN        | E-C3 AIRCROSS 113CV MOD 2024                     | 0,3694                | 554,10                                   | 1.385,25                                 | 1.662,30                                 |
| 29391      | CITROEN        | E-C4 50KWH ELETTRICA                             | 0,4264                | 639,60                                   | 1.599,00                                 | 1.918,80                                 |
| 30512      | CITROEN        | E-C4 54KWH ELETTRICA                             | 0,4540                | 681,00                                   | 1.702,50                                 | 2.043,00                                 |
| 30395      | CITROEN        | E-C4 X 50KWH ELETTRICA                           | 0,4278                | 641,70                                   | 1.604,25                                 | 1.925,10                                 |
| 30510      | CITROEN        | E-C4 X 54KWH ELETTRICA                           | 0,4558                | 683,70                                   | 1.709,25                                 | 2.051,10                                 |
| 31493      | CITROEN        | E-C5 AIRCROSS 73 KWH 213CV MOD 2025              | 0,4618                | 692,70                                   | 1.731,75                                 | 2.078,10                                 |
| 31557      | CITROEN        | E-SPACE TOURER 75KWH 136CV MOD 2025              | 0,5976                | 896,40                                   | 2.241,00                                 | 2.689,20                                 |
| 30034      | CUPRA          | E-BORN 58KWH 231CV ELETTRICA                     | 0,4534                | 680,10                                   | 1.700,25                                 | 2.040,30                                 |
| 30035      | CUPRA          | E-BORN 77KWH 231CV ELETTRICA                     | 0,4825                | 723,75                                   | 1.809,38                                 | 2.171,25                                 |
| 30950      | CUPRA          | TAVASCAN ENDURANCE RWD 286CV MOD 2024            | 0,5337                | 800,55                                   | 2.001,38                                 | 2.401,65                                 |
| 30951      | CUPRA          | TAVASCAN VZ AWD 340CV MOD 2024                   | 0,6600                | 990,00                                   | 2.475,00                                 | 2.970,00                                 |
| 31033      | DACIA          | SPRING 45 ELETTRICA                              | 0,2802                | 420,30                                   | 1.050,75                                 | 1.260,90                                 |
| 31034      | DACIA          | SPRING 65 ELETTRICA                              | 0,2868                | 430,20                                   | 1.075,50                                 | 1.290,60                                 |
| 30128      | DFSK           | GLORY 500E ELETTRICA                             | 0,4812                | 721,80                                   | 1.804,50                                 | 2.165,40                                 |
| 30326      | DR AUTOMOBILES | DR 1 EV ELETTRICA                                | 0,3307                | 496,05                                   | 1.240,13                                 | 1.488,15                                 |
| 30396      | DS             | DS 3 E-TENSE ELETTRICA                           | 0,4514                | 677,10                                   | 1.692,75                                 | 2.031,30                                 |
| 31299      | DS             | DS N.8 73KWH 280CV                               | 0,5770                | 865,50                                   | 2.163,75                                 | 2.596,50                                 |
| 31300      | DS             | DS N.8 LONG RANGE 97KWH 245CV                    | 0,6073                | 910,95                                   | 2.277,38                                 | 2.732,85                                 |
| 31297      | DS             | DS N.8 LONG RANGE 97KWH 350CV                    | 0,6896                | 1.034,40                                 | 2.586,00                                 | 3.103,20                                 |
| 31461      | DS             | DS N°4 E-TENSE 213CV MOD 2025                    | 0,4749                | 712,35                                   | 1.780,88                                 | 2.137,05                                 |
| 31031      | EMC            | YUDO ELETTRICA                                   | 0,3304                | 495,60                                   | 1.239,00                                 | 1.486,80                                 |
| 30176      | FIAT           | 500 BERLINA 23KWH ELETTRICA                      | 0,3647                | 547,05                                   | 1.367,63                                 | 1.641,15                                 |
| 30177      | FIAT           | 500 BERLINA 42KWH ELETTRICA                      | 0,3927                | 589,05                                   | 1.472,63                                 | 1.767,15                                 |
| 30178      | FIAT           | 500 CABRIO 23KWH ELETTRICA                       | 0,3811                | 571,65                                   | 1.429,13                                 | 1.714,95                                 |
| 30179      | FIAT           | 500 CABRIO 42KWH ELETTRICA                       | 0,4127                | 619,05                                   | 1.547,63                                 | 1.857,15                                 |
| 29392      | FIAT           | 500 LA PRIMA BERLINA ELETTRICA                   | 0,3911                | 586,65                                   | 1.466,63                                 | 1.759,95                                 |
| 29213      | FIAT           | 500 LA PRIMA CABRIO ELETTRICA                    | 0,4185                | 627,75                                   | 1.569,38                                 | 1.883,25                                 |
| 31514      | FIAT           | 600E 54KWH 156CV MOD 2025                        | 0,3880                | 582,00                                   | 1.455,00                                 | 1.746,00                                 |
| 31463      | FIAT           | E-DOBLO 50 KWH 136CV MOD 2024                    | 0,4334                | 650,10                                   | 1.625,25                                 | 1.950,30                                 |
| 31546      | FIAT           | E-ULYSSE 75KWH 136CV MOD 2025                    | 0,6707                | 1.006,05                                 | 2.515,13                                 | 3.018,15                                 |
| 31462      | FIAT           | GRANDE PANDA 44 KWH 113CV MOD 2025               | 0,3470                | 520,50                                   | 1.301,25                                 | 1.561,50                                 |
| 30994      | FORD           | CAPRI 55 KWH 170CV MOD 2024                      | 0,4603                | 690,45                                   | 1.726,13                                 | 2.071,35                                 |
| 30995      | FORD           | CAPRI 82 KWH 286CV MOD 2024                      | 0,5095                | 764,25                                   | 1.910,63                                 | 2.292,75                                 |
| 30996      | FORD           | CAPRI 82 KWH AWD 340CV MOD 2024                  | 0,5412                | 811,80                                   | 2.029,50                                 | 2.435,40                                 |
| 30840      | FORD           | EXPLORER-E 170CV ELETTRICA                       | 0,4533                | 679,95                                   | 1.699,88                                 | 2.039,85                                 |
| 30841      | FORD           | EXPLORER-E 286CV ELETTRICA                       | 0,4942                | 741,30                                   | 1.853,25                                 | 2.223,90                                 |
| 30842      | FORD           | EXPLORER-E 340CV ELETTRICA                       | 0,5266                | 789,90                                   | 1.974,75                                 | 2.369,70                                 |
| 29547      | FORD           | MUSTANG MACH-E 76KWH 269CV                       | 0,5775                | 866,25                                   | 2.165,63                                 | 2.598,75                                 |
| 31494      | FORD           | MUSTANG MACH-E EXTENDED RANGE 276CV MOD 2025     | 0,6152                | 922,80                                   | 2.307,00                                 | 2.768,40                                 |
| 31495      | FORD           | MUSTANG MACH-E EXTENDED RANGE AWD 375CV MOD 2025 | 0,6567                | 985,05                                   | 2.462,63                                 | 2.955,15                                 |
| 31185      | FORD           | PUMA GEN-E 168CV ELETTRICA                       | 0,3816                | 572,40                                   | 1.431,00                                 | 1.717,20                                 |
| 31464      | FORD           | TOURNEO COURIER 43 KWH 136CV MOD 2024            | 0,4215                | 632,25                                   | 1.580,63                                 | 1.896,75                                 |
| 31236      | FORD           | TOURNEO CUSTOM 65 KWH 116CV MOD 2024             | 0,7044                | 1.056,60                                 | 2.641,50                                 | 3.169,80                                 |
| 31036      | FORTHING       | FRIDAY EV ELETTRICA                              | 0,4769                | 715,35                                   | 1.788,38                                 | 2.146,05                                 |
| 31588      | GEELY          | EX5 60KWH 218CV MOD 2025                         | 0,4311                | 646,65                                   | 1.616,63                                 | 1.939,95                                 |
| 30399      | HONDA          | E:NY1 ELETTRICA                                  | 0,5522                | 828,30                                   | 2.070,75                                 | 2.484,90                                 |
| 28868      | HONDA          | HONDA E 36KW ELETTRICA                           | 0,4311                | 646,65                                   | 1.616,63                                 | 1.939,95                                 |
| 28869      | HONDA          | HONDA E ADVANCE 36KW ELETTRICA                   | 0,4508                | 676,20                                   | 1.690,50                                 | 2.028,60                                 |
| 31166      | HYUNDAI        | INSTER 115CV ELETTRICA                           | 0,3494                | 524,10                                   | 1.310,25                                 | 1.572,30                                 |
| 31165      | HYUNDAI        | INSTER 97CV ELETTRICA                            | 0,3348                | 502,20                                   | 1.255,50                                 | 1.506,60                                 |
| 30699      | HYUNDAI        | IONIQ 5 228CV 84KWH                              | 0,5381                | 807,15                                   | 2.017,88                                 | 2.421,45                                 |
| 30700      | HYUNDAI        | IONIQ 5 PERFORMANCE 650CV 84KWH                  | 0,7322                | 1.098,30                                 | 2.745,75                                 | 3.294,90                                 |
| 30952      | HYUNDAI        | IONIQ 5 RWD 63KWH 170CV MOD 2024                 | 0,4648                | 697,20                                   | 1.743,00                                 | 2.091,60                                 |
| 30241      | HYUNDAI        | IONIQ 6 150CV 53KWH ELETTRICA                    | 0,4906                | 735,90                                   | 1.839,75                                 | 2.207,70                                 |
| 30242      | HYUNDAI        | IONIQ 6 230CV 77KWH ELETTRICA                    | 0,5349                | 802,35                                   | 2.005,88                                 | 2.407,05                                 |
| 30243      | HYUNDAI        | IONIQ 6 AWD 325CV 77KWH ELETTRICA                | 0,5947                | 892,05                                   | 2.230,13                                 | 2.676,15                                 |
| 31590      | HYUNDAI        | IONIQ9 110 KWH AWD 307CV MOD 2025                | 0,7452                | 1.117,80                                 | 2.794,50                                 | 3.353,40                                 |



**FRINGE BENEFIT 2026**  
**AUTOVEICOLI ELETTRICI IN PRODUZIONE**

| ID Modello | Marca       | Modello                              | COSTO KM<br>15.000 KM | FRINGE<br>BENEFIT<br>ANNUALE<br>(10% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(25% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(30% CK) |
|------------|-------------|--------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 31589      | HYUNDAI     | IONIQ9 110KWH 218CV MOD 2025         | 0,6855                | 1.028,25                                 | 2.570,63                                 | 3.084,75                                 |
| 30839      | HYUNDAI     | KONA EV 135CV ELETTRICA              | 0,4329                | 649,35                                   | 1.623,38                                 | 1.948,05                                 |
| 30844      | HYUNDAI     | KONA EV 204CV ELETTRICA              | 0,4531                | 679,65                                   | 1.699,13                                 | 2.038,95                                 |
| 31516      | JAECOO      | JAECOO 5 61KWH 211CV MOD 2025        | 0,4169                | 625,35                                   | 1.563,38                                 | 1.876,05                                 |
| 30308      | JAGUAR      | I-PACE 2023 EV 90KWH 400CV ELETTRICA | 0,8661                | 1.299,15                                 | 3.247,88                                 | 3.897,45                                 |
| 30252      | JEEP        | AVENGER ELETTRICA                    | 0,4252                | 637,80                                   | 1.594,50                                 | 1.913,40                                 |
| 31394      | JEEP        | COMPASS ELETTRICA 213 CV MOD 2025    | 0,5259                | 788,85                                   | 1.972,13                                 | 2.366,55                                 |
| 31591      | KG MOBILITY | TORRES EVX 80KWH 207CV MOD 2025      | 0,4586                | 687,90                                   | 1.719,75                                 | 2.063,70                                 |
| 28982      | KIA         | E-NIRO 64KWH ELETTRICA               | 0,4544                | 681,60                                   | 1.704,00                                 | 2.044,80                                 |
| 30997      | KIA         | EV3 58 KWH 204CV MOD 2024            | 0,4256                | 638,40                                   | 1.596,00                                 | 1.915,20                                 |
| 30998      | KIA         | EV3 81 KWH 204CV MOD 2024            | 0,4518                | 677,70                                   | 1.694,25                                 | 2.033,10                                 |
| 31497      | KIA         | EV4 58 KWH 204CV MOD 2025            | 0,4339                | 650,85                                   | 1.627,13                                 | 1.952,55                                 |
| 31496      | KIA         | EV4 81 KWH 204CV MOD 2025            | 0,4681                | 702,15                                   | 1.755,38                                 | 2.106,45                                 |
| 31465      | KIA         | EV6 63 KWH 170CV MOD 2025            | 0,4926                | 738,90                                   | 1.847,25                                 | 2.216,70                                 |
| 31466      | KIA         | EV6 84 KWH 228CV MOD 2025            | 0,5228                | 784,20                                   | 1.960,50                                 | 2.352,60                                 |
| 31467      | KIA         | EV6 84 KWH AWD 325CV MOD 2025        | 0,5997                | 899,55                                   | 2.248,88                                 | 2.698,65                                 |
| 30567      | KIA         | EV9 DUAL MOTOR AWD 385CV             | 0,7881                | 1.182,15                                 | 2.955,38                                 | 3.546,45                                 |
| 31396      | KIA         | PV5 51KWH 121 CV MOD 2025            | 0,4560                | 684,00                                   | 1.710,00                                 | 2.052,00                                 |
| 31397      | KIA         | PV5 71KWH 163 CV MOD 2025            | 0,4831                | 724,65                                   | 1.811,63                                 | 2.173,95                                 |
| 31382      | LANCIA      | YPSILON 54 KWH 156 CV MOD 2025       | 0,3958                | 593,70                                   | 1.484,25                                 | 1.781,10                                 |
| 31517      | LEAPMOTOR   | B10 56KWH 218CV MOD 2025             | 0,3820                | 573,00                                   | 1.432,50                                 | 1.719,00                                 |
| 31518      | LEAPMOTOR   | B10 67KWH 218CV MOD 2025             | 0,3943                | 591,45                                   | 1.478,63                                 | 1.774,35                                 |
| 31056      | LEAPMOTOR   | C10 70KWH 218CV MOD 2024             | 0,4441                | 666,15                                   | 1.665,38                                 | 1.998,45                                 |
| 31055      | LEAPMOTOR   | T03 37KWH 95CV MOD 2024              | 0,2951                | 442,65                                   | 1.106,63                                 | 1.327,95                                 |
| 30397      | LEXUS       | RZ450E ELETTRICA                     | 0,6990                | 1.048,50                                 | 2.621,25                                 | 3.145,50                                 |
| 29546      | LEXUS       | UX300E ELETTRICA                     | 0,5669                | 850,35                                   | 2.125,88                                 | 2.551,05                                 |
| 31133      | LINK & CO   | LINK & CO 02 ELETTRICA               | 0,4291                | 643,65                                   | 1.609,13                                 | 1.930,95                                 |
| 30463      | LOTUS       | ELETRE ELETTRICA                     | 0,8908                | 1.336,20                                 | 3.340,50                                 | 4.008,60                                 |
| 31037      | LOTUS       | EMEYA ELETTRICA                      | 0,9651                | 1.447,65                                 | 3.619,13                                 | 4.342,95                                 |
| 30701      | MASERATI    | GRANTURISMO FOLGORE ELETTRICA        | 1,6187                | 2.428,05                                 | 6.070,13                                 | 7.284,15                                 |
| 30702      | MASERATI    | GRECALE FOLGORE ELETTRICA            | 1,0891                | 1.633,65                                 | 4.084,13                                 | 4.900,95                                 |
| 30401      | MAXUS       | MIFA 9 ELETTRICA                     | 0,7881                | 1.182,15                                 | 2.955,38                                 | 3.546,45                                 |
| 31348      | MAZDA       | MAZDA6E 68 KWH 258CV ELETTRICA       | 0,4787                | 718,05                                   | 1.795,13                                 | 2.154,15                                 |
| 31347      | MAZDA       | MAZDA6E 80 KWH 245CV ELETTRICA       | 0,4887                | 733,05                                   | 1.832,63                                 | 2.199,15                                 |
| 28919      | MAZDA       | MX-30 143CV ELETTRICA                | 0,4578                | 686,70                                   | 1.716,75                                 | 2.060,10                                 |
| 31548      | MERCEDES    | CITAN TOURER 46KWH 122CV MOD 2025    | 0,5477                | 821,55                                   | 2.053,88                                 | 2.464,65                                 |
| 31379      | MERCEDES    | CLA 250+ EQ 95KW ELETTRICA           | 0,5459                | 818,85                                   | 2.047,13                                 | 2.456,55                                 |
| 31380      | MERCEDES    | CLA 350 4MATIC 130KW ELETTRICA       | 0,5879                | 881,85                                   | 2.204,63                                 | 2.645,55                                 |
| 31038      | MERCEDES    | CLASSE G 580 SW EQ ELETTRICA         | 1,3329                | 1.999,35                                 | 4.998,38                                 | 5.998,05                                 |
| 30568      | MERCEDES    | EQA 250+ 70KWH ELETTRICA             | 0,5545                | 831,75                                   | 2.079,38                                 | 2.495,25                                 |
| 30570      | MERCEDES    | EQA 300 2024 4MATIC 66KW ELETTRICA   | 0,5768                | 865,20                                   | 2.163,00                                 | 2.595,60                                 |
| 29753      | MERCEDES    | EQA 350 4MATIC 66KW ELETTRICA        | 0,5990                | 898,50                                   | 2.246,25                                 | 2.695,50                                 |
| 30244      | MERCEDES    | EQB 250+ 70KW 150CV ELETTRICA        | 0,5764                | 864,60                                   | 2.161,50                                 | 2.593,80                                 |
| 29934      | MERCEDES    | EQB 300 4MATIC 66KW ELETTRICA        | 0,5965                | 894,75                                   | 2.236,88                                 | 2.684,25                                 |
| 29935      | MERCEDES    | EQB 350 4MATIC 66KW ELETTRICA        | 0,6145                | 921,75                                   | 2.304,38                                 | 2.765,25                                 |
| 30107      | MERCEDES    | EQE 300 COUPÉ ELETTRICA              | 0,7203                | 1.080,45                                 | 2.701,13                                 | 3.241,35                                 |
| 30109      | MERCEDES    | EQE 350 COUPÉ 4MATIC ELETTRICA       | 0,7511                | 1.126,65                                 | 2.816,63                                 | 3.379,95                                 |
| 30108      | MERCEDES    | EQE 350+ COUPÉ ELETTRICA             | 0,7694                | 1.154,10                                 | 2.885,25                                 | 3.462,30                                 |
| 30110      | MERCEDES    | EQE 500 4MATIC COUPÉ ELETTRICA       | 0,8574                | 1.286,10                                 | 3.215,25                                 | 3.858,30                                 |
| 30111      | MERCEDES    | EQE 53 4MATIC AMG ELETTRICA          | 1,0676                | 1.601,40                                 | 4.003,50                                 | 4.804,20                                 |
| 30284      | MERCEDES    | EQE SUV 300 150CV ELETTRICA          | 0,8231                | 1.234,65                                 | 3.086,63                                 | 3.703,95                                 |
| 30281      | MERCEDES    | EQE SUV 350 4MATIC 150CV ELETTRICA   | 0,8820                | 1.323,00                                 | 3.307,50                                 | 3.969,00                                 |
| 30280      | MERCEDES    | EQE SUV 350+ 150CV ELETTRICA         | 0,8398                | 1.259,70                                 | 3.149,25                                 | 3.779,10                                 |
| 30282      | MERCEDES    | EQE SUV 500 4MATIC 184CV ELETTRICA   | 0,9178                | 1.376,70                                 | 3.441,75                                 | 4.130,10                                 |
| 30036      | MERCEDES    | EQS 450 4MATIC ELETTRICA             | 1,1103                | 1.665,45                                 | 4.163,63                                 | 4.996,35                                 |
| 29838      | MERCEDES    | EQS 450+ ELETTRICA                   | 1,0963                | 1.644,45                                 | 4.111,13                                 | 4.933,35                                 |
| 30037      | MERCEDES    | EQS 500 4MATIC ELETTRICA             | 1,1822                | 1.773,30                                 | 4.433,25                                 | 5.319,90                                 |
| 31173      | MERCEDES    | EQS AMG 53 4MATIC 658CV MOD 2024     | 1,4268                | 2.140,20                                 | 5.350,50                                 | 6.420,60                                 |



**FRINGE BENEFIT 2026**  
**AUTOVEICOLI ELETTRICI IN PRODUZIONE**

| ID Modello | Marca    | Modello                                      | COSTO KM<br>15.000 KM | FRINGE<br>BENEFIT<br>ANNUALE<br>(10% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(25% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(30% CK) |
|------------|----------|----------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 30181      | MERCEDES | EQS SUV 450 4MATIC ELETTRICA                 | 1,1432                | 1.714,80                                 | 4.287,00                                 | 5.144,40                                 |
| 30180      | MERCEDES | EQS SUV 450+ ELETTRICA                       | 1,1052                | 1.657,80                                 | 4.144,50                                 | 4.973,40                                 |
| 30182      | MERCEDES | EQS SUV 580 4MATIC AMG ELETTRICA             | 1,3272                | 1.990,80                                 | 4.977,00                                 | 5.972,40                                 |
| 30592      | MERCEDES | EQT 200 122CV ELETTRICA                      | 0,5483                | 822,45                                   | 2.056,13                                 | 2.467,35                                 |
| 31549      | MERCEDES | EQV 250 66KWH 204CV MOD 2025                 | 0,8761                | 1.314,15                                 | 3.285,38                                 | 3.942,45                                 |
| 31186      | MG       | CYBERSTER 340CV ELETTRICA                    | 0,6100                | 915,00                                   | 2.287,50                                 | 2.745,00                                 |
| 31187      | MG       | CYBERSTER 544CV ELETTRICA                    | 0,6553                | 982,95                                   | 2.457,38                                 | 2.948,85                                 |
| 31134      | MG       | MG4 49KWH ELETTRICA                          | 0,3906                | 585,90                                   | 1.464,75                                 | 1.757,70                                 |
| 30191      | MG       | MG4 64KWH ELETTRICA                          | 0,4127                | 619,05                                   | 1.547,63                                 | 1.857,15                                 |
| 30497      | MG       | MG4 77KWH ELETTRICA                          | 0,4514                | 677,10                                   | 1.692,75                                 | 2.031,30                                 |
| 31592      | MG       | MG5S EV 49KWH 170CV MOD 2025                 | 0,4010                | 601,50                                   | 1.503,75                                 | 1.804,50                                 |
| 31593      | MG       | MG5S EV 64KWH 231CV MOD 2025                 | 0,4250                | 637,50                                   | 1.593,75                                 | 1.912,50                                 |
| 31035      | MINI     | MINI ACEMAN E ELETTRICA                      | 0,4033                | 604,95                                   | 1.512,38                                 | 1.814,85                                 |
| 31127      | MINI     | MINI ACEMAN EJCW 260CV ELETTRICA             | 0,4654                | 698,10                                   | 1.745,25                                 | 2.094,30                                 |
| 31040      | MINI     | MINI ACEMAN SE ELETTRICA                     | 0,4230                | 634,50                                   | 1.586,25                                 | 1.903,50                                 |
| 30794      | MINI     | MINI COOPER E ELETTRICA                      | 0,3808                | 571,20                                   | 1.428,00                                 | 1.713,60                                 |
| 31135      | MINI     | MINI COOPER EJCW 260CV ELETTRICA             | 0,4574                | 686,10                                   | 1.715,25                                 | 2.058,30                                 |
| 28586      | MINI     | MINI COOPER SE ELETTRICA                     | 0,4095                | 614,25                                   | 1.535,63                                 | 1.842,75                                 |
| 30795      | MINI     | MINI COUNTRYMAN E ELETTRICA                  | 0,4494                | 674,10                                   | 1.685,25                                 | 2.022,30                                 |
| 30796      | MINI     | MINI COUNTRYMAN SE ALL 4 ELETTRICA           | 0,4959                | 743,85                                   | 1.859,63                                 | 2.231,55                                 |
| 30040      | NISSAN   | ARIYA 63 KWH ELETTRICA                       | 0,4745                | 711,75                                   | 1.779,38                                 | 2.135,25                                 |
| 30041      | NISSAN   | ARIYA 87 KWH ELETTRICA                       | 0,5429                | 814,35                                   | 2.035,88                                 | 2.443,05                                 |
| 30042      | NISSAN   | ARIYA 87 KWH 4WD ELETTRICA                   | 0,6009                | 901,35                                   | 2.253,38                                 | 2.704,05                                 |
| 31594      | NISSAN   | MICRA 40KWH 122CV MOD 2025                   | 0,3763                | 564,45                                   | 1.411,13                                 | 1.693,35                                 |
| 31595      | NISSAN   | MICRA 52KWH 150CV MOD 2025                   | 0,4111                | 616,65                                   | 1.541,63                                 | 1.849,95                                 |
| 31550      | NISSAN   | TOWNSTAR 45KWH 122CV MOD 2025                | 0,4736                | 710,40                                   | 1.776,00                                 | 2.131,20                                 |
| 31245      | OMODA    | OMODA 5 EV 61 KWH 204CV MOD 2025             | 0,4274                | 641,10                                   | 1.602,75                                 | 1.923,30                                 |
| 30652      | OPEL     | ASTRA-E 156CV ELETTRICA                      | 0,4420                | 663,00                                   | 1.657,50                                 | 1.989,00                                 |
| 31551      | OPEL     | COMBO E-LIFE 50KWH 136CV MOD 2025            | 0,4274                | 641,10                                   | 1.602,75                                 | 1.923,30                                 |
| 31468      | OPEL     | CORSA-E 136CV MOD 2024                       | 0,3997                | 599,55                                   | 1.498,88                                 | 1.798,65                                 |
| 31598      | OPEL     | CORSA-E 51KWH 156CV MOD 2025                 | 0,4046                | 606,90                                   | 1.517,25                                 | 1.820,70                                 |
| 31519      | OPEL     | FRONTERA 52KWH 113CV MOD 2025                | 0,3928                | 589,20                                   | 1.473,00                                 | 1.767,60                                 |
| 31041      | OPEL     | FRONTERA-E ELETTRICA                         | 0,3957                | 593,55                                   | 1.483,88                                 | 1.780,65                                 |
| 31597      | OPEL     | GRANDLAND 73KWH AWD 325CV MOD 2025           | 0,5131                | 769,65                                   | 1.924,13                                 | 2.308,95                                 |
| 31596      | OPEL     | GRANDLAND 97KWH 231CV MOD 2025               | 0,5002                | 750,30                                   | 1.875,75                                 | 2.250,90                                 |
| 31136      | OPEL     | GRANDLAND-E ELETTRICA                        | 0,4879                | 731,85                                   | 1.829,63                                 | 2.195,55                                 |
| 29393      | OPEL     | MOKKA-E ELETTRICA                            | 0,4348                | 652,20                                   | 1.630,50                                 | 1.956,60                                 |
| 29394      | OPEL     | ZAFIRA E-LIFE 75KWH ELETTRICA                | 0,5612                | 841,80                                   | 2.104,50                                 | 2.525,40                                 |
| 31469      | PEUGEOT  | E-2008 156CV MOD 2024                        | 0,4382                | 657,30                                   | 1.643,25                                 | 1.971,90                                 |
| 28462      | PEUGEOT  | E-208 ELETTRICA 100KW 136CV                  | 0,4124                | 618,60                                   | 1.546,50                                 | 1.855,80                                 |
| 30253      | PEUGEOT  | E-208 ELETTRICA 100KW GT                     | 0,4417                | 662,55                                   | 1.656,38                                 | 1.987,65                                 |
| 30614      | PEUGEOT  | E-3008 210CV ELETTRICA                       | 0,5055                | 758,25                                   | 1.895,63                                 | 2.274,75                                 |
| 31138      | PEUGEOT  | E-3008 230CV ELETTRICA                       | 0,5093                | 763,95                                   | 1.909,88                                 | 2.291,85                                 |
| 31599      | PEUGEOT  | E-308 58 KWH 156CV MOD 2025                  | 0,4420                | 663,00                                   | 1.657,50                                 | 1.989,00                                 |
| 31137      | PEUGEOT  | E-408 210CV ELETTRICA                        | 0,4814                | 722,10                                   | 1.805,25                                 | 2.166,30                                 |
| 31139      | PEUGEOT  | E-5008 210CV ELETTRICA                       | 0,5129                | 769,35                                   | 1.923,38                                 | 2.308,05                                 |
| 31140      | PEUGEOT  | E-5008 230CV ELETTRICA                       | 0,5408                | 811,20                                   | 2.028,00                                 | 2.433,60                                 |
| 31470      | PEUGEOT  | E-RIFTER 136CV MOD 2024                      | 0,4431                | 664,65                                   | 1.661,63                                 | 1.993,95                                 |
| 31552      | PEUGEOT  | E-TRAVELLER 75KWH 136CV MOD 2025             | 0,6015                | 902,25                                   | 2.255,63                                 | 2.706,75                                 |
| 30403      | POLESTAR | POLESTAR 2 82KWH DUAL MOTOR ELETTRICA        | 0,5620                | 843,00                                   | 2.107,50                                 | 2.529,00                                 |
| 31475      | POLESTAR | POLESTAR 2 82KWH SINGLE MOTOR 299CV MOD 2024 | 0,5369                | 805,35                                   | 2.013,38                                 | 2.416,05                                 |
| 30187      | POLESTAR | POLESTAR 3 111KW 490CV ELETTRICA             | 0,8631                | 1.294,65                                 | 3.236,63                                 | 3.883,95                                 |
| 30245      | POLESTAR | POLESTAR 3 111KW 520CV ELETTRICA             | 0,8830                | 1.324,50                                 | 3.311,25                                 | 3.973,50                                 |
| 31043      | POLESTAR | POLESTAR 4 LONG RANGE DM ELETTRICA           | 0,6937                | 1.040,55                                 | 2.601,38                                 | 3.121,65                                 |
| 31042      | POLESTAR | POLESTAR 4 LONG RANGE SM ELETTRICA           | 0,6560                | 984,00                                   | 2.460,00                                 | 2.952,00                                 |
| 30703      | PORSCHE  | MACAN 4 EV ELETTRICA                         | 0,8361                | 1.254,15                                 | 3.135,38                                 | 3.762,45                                 |
| 30695      | PORSCHE  | MACAN TURBO ELETTRICA                        | 1,0519                | 1.577,85                                 | 3.944,63                                 | 4.733,55                                 |
| 31473      | PORSCHE  | TAYCAN 435CV MOD 2024                        | 0,9377                | 1.406,55                                 | 3.516,38                                 | 4.219,65                                 |



**FRINGE BENEFIT 2026**  
**AUTOVEICOLI ELETTRICI IN PRODUZIONE**

| ID Modello | Marca      | Modello                                     | COSTO KM<br>15.000 KM | FRINGE<br>BENEFIT<br>ANNUALE<br>(10% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(25% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(30% CK) |
|------------|------------|---------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 31167      | PORSCHE    | TAYCAN 4 ELETTRICA                          | 0,9803                | 1.470,45                                 | 3.676,13                                 | 4.411,35                                 |
| 31474      | PORSCHE    | TAYCAN 4S 598CV MOD 2024                    | 1,0704                | 1.605,60                                 | 4.014,00                                 | 4.816,80                                 |
| 31351      | RENAULT    | MEGANE E-TECH 60 KWH 220CV 2025 ELETTRICA   | 0,4416                | 662,40                                   | 1.656,00                                 | 1.987,20                                 |
| 31349      | RENAULT    | R4 E-TECH ELECTRIC 40 KWH 120CV ELETTRICA   | 0,3683                | 552,45                                   | 1.381,13                                 | 1.657,35                                 |
| 31350      | RENAULT    | R4 E-TECH ELECTRIC 40 KWH 150CV ELETTRICA   | 0,3922                | 588,30                                   | 1.470,75                                 | 1.764,90                                 |
| 31170      | RENAULT    | R5 E-TECH ELECTRIC 122CV                    | 0,3526                | 528,90                                   | 1.322,25                                 | 1.586,70                                 |
| 30927      | RENAULT    | R5 E-TECH ELECTRIC 150CV MOD 2024           | 0,3880                | 582,00                                   | 1.455,00                                 | 1.746,00                                 |
| 30651      | RENAULT    | SCENIC E-TECH 170CV ELETTRICA               | 0,4475                | 671,25                                   | 1.678,13                                 | 2.013,75                                 |
| 30654      | RENAULT    | SCENIC E-TECH 220CV ELETTRICA               | 0,4974                | 746,10                                   | 1.865,25                                 | 2.238,30                                 |
| 29908      | SERES      | SERES 3 163CV ELETTRICA                     | 0,4629                | 694,35                                   | 1.735,58                                 | 2.083,05                                 |
| 31189      | SKODA      | ELROK 50 170CV ELETTRICA                    | 0,4146                | 621,90                                   | 1.554,75                                 | 1.865,70                                 |
| 31190      | SKODA      | ELROK 60 204CV ELETTRICA                    | 0,4360                | 654,00                                   | 1.635,00                                 | 1.962,00                                 |
| 31191      | SKODA      | ELROK 85 285CV ELETTRICA                    | 0,4663                | 699,45                                   | 1.748,63                                 | 2.098,35                                 |
| 31600      | SKODA      | ELROK 85X 4X4 286CV MOD 2025                | 0,4959                | 743,85                                   | 1.859,63                                 | 2.231,55                                 |
| 31601      | SKODA      | ENYAQ 60 204CV MOD 2025                     | 0,4577                | 686,55                                   | 1.716,38                                 | 2.059,65                                 |
| 30656      | SKODA      | ENYAQ 85 ELETTRICA                          | 0,5398                | 809,70                                   | 2.024,25                                 | 2.429,10                                 |
| 30655      | SKODA      | ENYAQ 85X 4X4 ELETTRICA                     | 0,5615                | 842,25                                   | 2.105,63                                 | 2.526,75                                 |
| 30285      | SMART      | #1 102CV ELETTRICA                          | 0,4501                | 675,15                                   | 1.687,88                                 | 2.025,45                                 |
| 30286      | SMART      | #1 158CV BRABUS ELETTRICA                   | 0,5036                | 755,40                                   | 1.888,50                                 | 2.266,20                                 |
| 30569      | SMART      | #3 102CV ELETTRICA                          | 0,4433                | 664,95                                   | 1.662,38                                 | 1.994,85                                 |
| 30571      | SMART      | #3 158CV BRABUS ELETTRICA                   | 0,5323                | 798,45                                   | 1.996,13                                 | 2.395,35                                 |
| 31356      | SMART      | #5 4WD 587 CV MOD 2025                      | 0,5799                | 869,85                                   | 2.174,63                                 | 2.609,55                                 |
| 31355      | SMART      | #5 PREMIUM 363 CV MOD 2025                  | 0,5706                | 855,90                                   | 2.139,75                                 | 2.567,70                                 |
| 31354      | SMART      | #5 PRO 340 CV MOD 2025                      | 0,5081                | 762,15                                   | 1.905,38                                 | 2.286,45                                 |
| 30499      | TESLA      | MODEL 3 NV35 LONG RANGE AWD ELETTRICA       | 0,5067                | 760,05                                   | 1.900,13                                 | 2.280,15                                 |
| 31499      | TESLA      | MODEL 3 NV35 LONG RANGE RWD 320CV MOD 2025  | 0,4740                | 711,00                                   | 1.777,50                                 | 2.133,00                                 |
| 30880      | TESLA      | MODEL 3 NV35 PERFORMANCE AWD 79KWH MOD 2024 | 0,5747                | 862,05                                   | 2.155,13                                 | 2.586,15                                 |
| 30498      | TESLA      | MODEL 3 NV35 RWD ELETTRICA                  | 0,4448                | 667,20                                   | 1.668,00                                 | 2.001,60                                 |
| 29939      | TESLA      | MODEL S 100KWH MY 2022                      | 0,9134                | 1.370,10                                 | 3.425,25                                 | 4.110,30                                 |
| 29940      | TESLA      | MODEL X 100KWH MY 2022                      | 0,9623                | 1.443,45                                 | 3.608,63                                 | 4.330,35                                 |
| 29665      | TESLA      | MODEL Y LONG RANGE 75 KWH AWD               | 0,5635                | 845,25                                   | 2.113,13                                 | 2.535,75                                 |
| 31302      | TESLA      | MODEL Y RWD 55KWH                           | 0,4948                | 742,20                                   | 1.855,50                                 | 2.226,60                                 |
| 30135      | TESLA      | MODEL Y RWD 75KWH                           | 0,5270                | 790,50                                   | 1.976,25                                 | 2.371,50                                 |
| 31476      | TOYOTA     | BZ4X EV 57KWH 167CV MOD 2025                | 0,4462                | 669,30                                   | 1.673,25                                 | 2.007,90                                 |
| 31498      | TOYOTA     | BZ4X EV AWD 73 KWH 343CV MOD 2025           | 0,5178                | 776,70                                   | 1.941,75                                 | 2.330,10                                 |
| 31603      | TOYOTA     | C-HR 57KWH 167CV MOD 2025                   | 0,4303                | 645,45                                   | 1.613,63                                 | 1.936,35                                 |
| 31604      | TOYOTA     | C-HR 77KWH 224CV MOD 2025                   | 0,4509                | 676,35                                   | 1.690,88                                 | 2.029,05                                 |
| 31605      | TOYOTA     | C-HR 77KWH AWD 343CV MOD 2025               | 0,5068                | 760,20                                   | 1.900,50                                 | 2.280,60                                 |
| 31553      | TOYOTA     | PROACE CITY VERSO 50KWH 136CV MOD 2025      | 0,4504                | 675,60                                   | 1.689,00                                 | 2.026,80                                 |
| 31602      | TOYOTA     | PROACE VERSO 75KWH 136CV MOD 2025           | 0,6336                | 950,40                                   | 2.376,00                                 | 2.851,20                                 |
| 29212      | VOLKSWAGEN | ID 3 1ST 204CV ELETTRICA                    | 0,4597                | 689,55                                   | 1.723,88                                 | 2.068,65                                 |
| 30932      | VOLKSWAGEN | ID 3 GTX 286CV MOD 2024                     | 0,5039                | 755,85                                   | 1.889,63                                 | 2.267,55                                 |
| 29601      | VOLKSWAGEN | ID 4 170CV ELETTRICA                        | 0,4810                | 721,50                                   | 1.803,75                                 | 2.164,50                                 |
| 30658      | VOLKSWAGEN | ID 4 GTX 4MOTION ELETTRICA                  | 0,6127                | 919,05                                   | 2.297,63                                 | 2.757,15                                 |
| 30657      | VOLKSWAGEN | ID 4 PRO 286CV ELETTRICA                    | 0,5011                | 751,65                                   | 1.879,13                                 | 2.254,95                                 |
| 30660      | VOLKSWAGEN | ID 5 GTX 4MOTION ELETTRICA                  | 0,6191                | 928,65                                   | 2.321,63                                 | 2.785,95                                 |
| 30659      | VOLKSWAGEN | ID 5 PRO 286CV ELETTRICA                    | 0,5178                | 776,70                                   | 1.941,75                                 | 2.330,10                                 |
| 30953      | VOLKSWAGEN | ID 7 GTX 4MOTION 340CV MOD 2024             | 0,6549                | 982,35                                   | 2.455,88                                 | 2.947,05                                 |
| 30500      | VOLKSWAGEN | ID 7 PRO ELETTRICA                          | 0,6026                | 903,90                                   | 2.259,75                                 | 2.711,70                                 |
| 30508      | VOLKSWAGEN | ID BUZZ PRO ELETTRICA                       | 0,6320                | 948,00                                   | 2.370,00                                 | 2.844,00                                 |
| 31301      | VOLVO      | ES90 SINGLE MOTOR 92KWH 333CV               | 0,6885                | 1.032,75                                 | 2.581,88                                 | 3.098,25                                 |
| 31304      | VOLVO      | ES90 TWIN MOTOR AWD 106KWH 449CV            | 0,8112                | 1.216,80                                 | 3.042,00                                 | 3.650,40                                 |
| 31305      | VOLVO      | ES90 TWIN MOTOR AWD 106KWH 680CV            | 0,8467                | 1.270,05                                 | 3.175,13                                 | 3.810,15                                 |
| 30407      | VOLVO      | EX30 50KWH ELETTRICA                        | 0,4286                | 642,90                                   | 1.607,25                                 | 1.928,70                                 |
| 31306      | VOLVO      | EX30 CROSS COUNTRY TWIN MOTOR 69KWH 156CV   | 0,5626                | 843,90                                   | 2.109,75                                 | 2.531,70                                 |
| 31141      | VOLVO      | EX30 SINGLE MOTOR EXTENDED ELETTRICA        | 0,4735                | 710,25                                   | 1.775,63                                 | 2.130,75                                 |
| 30410      | VOLVO      | EX30 TWIN MOTOR ELETTRICA                   | 0,5041                | 756,15                                   | 1.890,38                                 | 2.268,45                                 |
| 30799      | VOLVO      | EX40 SINGLE MOTOR ELETTRICA                 | 0,5383                | 807,45                                   | 2.018,63                                 | 2.422,35                                 |



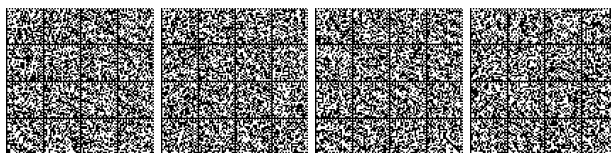
FRINGE BENEFIT 2026  
AUTOVEICOLI ELETTRICI IN PRODUZIONE

| ID Modello | Marca | Modello                                   | COSTO KM<br>15.000 KM | FRINGE<br>BENEFIT<br>ANNUALE<br>(10% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(25% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(30% CK) |
|------------|-------|-------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 30801      | VOLVO | EX40 SINGLE MOTOR EXTENDED ELETTRICA      | 0,5541                | 831,15                                   | 2.077,88                                 | 2.493,45                                 |
| 30802      | VOLVO | EX40 TWIN MOTOR AWD ELETTRICA             | 0,6066                | 909,90                                   | 2.274,75                                 | 2.729,70                                 |
| 30501      | VOLVO | EX90 SINGLE MOTOR RWD ELETTRICA           | 0,7915                | 1.187,25                                 | 2.968,13                                 | 3.561,75                                 |
| 30262      | VOLVO | EX90 TWIN MOTOR AWD ELETTRICA             | 0,9071                | 1.360,65                                 | 3.401,63                                 | 4.081,95                                 |
| 30502      | VOLVO | EX90 TWIN MOTOR PERFORMANCE AWD ELETTRICA | 0,9146                | 1.371,90                                 | 3.429,75                                 | 4.115,70                                 |
| 31606      | XPENG | G6 LONG RANGE 87KWH 286CV MOD 2025        | 0,5403                | 810,45                                   | 2.026,13                                 | 2.431,35                                 |
| 31480      | XPENG | G6 STANDARD RANGE 258CV MOD 2025          | 0,4858                | 728,70                                   | 1.821,75                                 | 2.186,10                                 |
| 31607      | XPENG | G9 LONG RANGE 98KWH 313CV MOD 2025        | 0,6391                | 958,65                                   | 2.396,63                                 | 2.875,95                                 |
| 31481      | XPENG | G9 STANDARD RANGE 313CV MOD 2025          | 0,6107                | 916,05                                   | 2.290,13                                 | 2.748,15                                 |



FRINGE BENEFIT 2026  
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

| ID Modello | 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) |
|------------|--------------|-----------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 22732      | ABARTH       | 124 SPIDER 1.4 T MULTIAIR 170CV               | 0,6421                | 2.407,88                                 | 2.889,45                                 | 4.815,75                                 | 5.778,90                                 |
| 22816      | ABARTH       | 595 1.4 TURBO T-JET 145CV                     | 0,5063                | 1.898,63                                 | 2.278,35                                 | 3.797,25                                 | 4.556,70                                 |
| 22817      | ABARTH       | 595 1.4 TURBO T-JET 165CV                     | 0,5652                | 2.119,50                                 | 2.543,40                                 | 4.239,00                                 | 5.086,80                                 |
| 24488      | ABARTH       | 595 1.4 TURBO T-JET 180CV                     | 0,5721                | 2.145,38                                 | 2.574,45                                 | 4.290,75                                 | 5.148,90                                 |
| 22818      | ABARTH       | 595C 1.4 TURBO T-JET 145CV                    | 0,5074                | 1.902,75                                 | 2.283,30                                 | 3.805,50                                 | 4.566,60                                 |
| 22819      | ABARTH       | 595C 1.4 TURBO T-JET 165CV                    | 0,5867                | 2.200,13                                 | 2.640,15                                 | 4.400,25                                 | 5.280,30                                 |
| 24489      | ABARTH       | 595C 1.4 TURBO T-JET 180CV                    | 0,5884                | 2.206,50                                 | 2.647,80                                 | 4.413,00                                 | 5.295,60                                 |
| 23738      | ABARTH       | 695 1.4 T-JET 165CV                           | 0,5493                | 2.059,88                                 | 2.471,85                                 | 4.119,75                                 | 4.943,70                                 |
| 24128      | ABARTH       | 695 1.4 T-JET 180CV                           | 0,5654                | 2.120,25                                 | 2.544,30                                 | 4.240,50                                 | 5.088,60                                 |
| 23739      | ABARTH       | 695 1.4 T-JET 190CV                           | 0,6679                | 2.504,63                                 | 3.005,55                                 | 5.009,25                                 | 6.011,10                                 |
| 28660      | ABARTH       | 695 2019 1.4 TURBO T-JET 180CV                | 0,6155                | 2.308,13                                 | 2.769,75                                 | 4.616,25                                 | 5.539,50                                 |
| 22236      | ALFA ROMEO   | 4C 1750 COUPE                                 | 0,8473                | 3.177,38                                 | 3.812,85                                 | 6.354,75                                 | 7.625,70                                 |
| 22237      | ALFA ROMEO   | 4C 1750 SPIDER                                | 0,9185                | 3.444,38                                 | 4.133,25                                 | 6.888,75                                 | 8.266,50                                 |
| 23099      | ALFA ROMEO   | GIULIA 2.0 TURBO 200CV                        | 0,7449                | 2.793,38                                 | 3.352,05                                 | 5.586,75                                 | 6.704,10                                 |
| 29157      | ALFA ROMEO   | GIULIA 2.0 TURBO 250CV                        | 0,7838                | 2.939,25                                 | 3.527,10                                 | 5.878,50                                 | 7.054,20                                 |
| 22813      | ALFA ROMEO   | GIULIA 2.9 T V6 QUADRIFOGLIO 510CV            | 1,0747                | 4.030,13                                 | 4.836,15                                 | 8.060,25                                 | 9.672,30                                 |
| 23474      | ALFA ROMEO   | GIULIETTA 1.2 T 120CV EURO6                   | 0,5046                | 1.892,25                                 | 2.270,70                                 | 3.784,50                                 | 4.541,40                                 |
| 23475      | ALFA ROMEO   | GIULIETTA 1.4 T 170CV EURO6                   | 0,5346                | 2.004,75                                 | 2.405,70                                 | 4.009,50                                 | 4.811,40                                 |
| 22731      | ALFA ROMEO   | GIULIETTA 1.4 T MULTIAIR 150CV                | 0,5078                | 1.904,25                                 | 2.285,10                                 | 3.808,50                                 | 4.570,20                                 |
| 28201      | ALFA ROMEO   | GIULIETTA 1.4 TURBO 120CV                     | 0,5150                | 1.931,25                                 | 2.317,50                                 | 3.862,50                                 | 4.635,00                                 |
| 21871      | ALFA ROMEO   | GIULIETTA 1750 TURBO 240CV QUADRIFOGLIO VERDE | 0,6480                | 2.430,00                                 | 2.916,00                                 | 4.860,00                                 | 5.832,00                                 |
| 21894      | ALFA ROMEO   | MITO 0.9 T 105CV TWINAIR                      | 0,4193                | 1.572,38                                 | 1.886,85                                 | 3.144,75                                 | 3.773,70                                 |
| 23476      | ALFA ROMEO   | MITO 1.4 77CV EURO6                           | 0,4179                | 1.567,13                                 | 1.880,55                                 | 3.134,25                                 | 3.761,10                                 |
| 23477      | ALFA ROMEO   | MITO 1.4 T 170CV EURO6                        | 0,5148                | 1.930,50                                 | 2.316,60                                 | 3.861,00                                 | 4.633,20                                 |
| 22900      | ALFA ROMEO   | MITO 1.4 TURBO MULTIAIR 140CV                 | 0,4533                | 1.699,88                                 | 2.039,85                                 | 3.399,75                                 | 4.079,70                                 |
| 24408      | ALFA ROMEO   | STELVIO 2.0 T 200CV                           | 0,8389                | 3.145,88                                 | 3.775,05                                 | 6.291,75                                 | 7.550,10                                 |
| 29158      | ALFA ROMEO   | STELVIO 2.0 T 250CV Q4                        | 0,8135                | 3.050,63                                 | 3.660,75                                 | 6.101,25                                 | 7.321,50                                 |
| 25728      | ALFA ROMEO   | STELVIO 2.9 BI-TURBO 510CV                    | 1,1894                | 4.460,25                                 | 5.352,30                                 | 8.920,50                                 | 10.704,60                                |
| 28678      | ASTON MARTIN | VANTAGE 4.0 510CV                             | 1,7824                | 6.684,00                                 | 8.020,80                                 | 13.368,00                                | 16.041,60                                |
| 22671      | AUDI         | A1 1.0 TFSI 82CV                              | 0,4021                | 1.507,88                                 | 1.809,45                                 | 3.015,75                                 | 3.618,90                                 |
| 22057      | AUDI         | A1 1.0 TFSI 95CV                              | 0,4074                | 1.527,75                                 | 1.833,30                                 | 3.055,50                                 | 3.666,60                                 |
| 21931      | AUDI         | A1 1.4 TFSI 125CV                             | 0,4720                | 1.770,00                                 | 2.124,00                                 | 3.540,00                                 | 4.248,00                                 |
| 21933      | AUDI         | A1 1.4 TFSI 150CV                             | 0,4820                | 1.807,50                                 | 2.169,00                                 | 3.615,00                                 | 4.338,00                                 |
| 30045      | AUDI         | A1 ALLSTREET 25 TFSI 1.0 95CV                 | 0,5221                | 1.957,88                                 | 2.349,45                                 | 3.915,75                                 | 4.698,90                                 |
| 30046      | AUDI         | A1 ALLSTREET 30 TFSI 1.0 110CV                | 0,5319                | 1.994,63                                 | 2.393,55                                 | 3.989,25                                 | 4.787,10                                 |
| 30047      | AUDI         | A1 ALLSTREET 30 TFSI S-TRONIC 1.0 110CV       | 0,5584                | 2.094,00                                 | 2.512,80                                 | 4.188,00                                 | 5.025,60                                 |
| 30048      | AUDI         | A1 ALLSTREET 35 TFSI 1.5 150CV                | 0,5611                | 2.104,13                                 | 2.524,95                                 | 4.208,25                                 | 5.049,90                                 |
| 28662      | AUDI         | A1 CITYCARVER 25 TFSI 1.0 95CV                | 0,4664                | 1.749,00                                 | 2.098,80                                 | 3.498,00                                 | 4.197,60                                 |
| 28430      | AUDI         | A1 CITYCARVER 30 TFSI 1.0 116CV               | 0,4793                | 1.797,38                                 | 2.156,85                                 | 3.594,75                                 | 4.313,70                                 |
| 28663      | AUDI         | A1 CITYCARVER 30 TFSI S-TRONIC 1.0 116CV      | 0,4942                | 1.853,25                                 | 2.223,90                                 | 3.706,50                                 | 4.447,80                                 |
| 28870      | AUDI         | A1 CITYCARVER 35 TFSI 1.5 150CV               | 0,5288                | 1.983,00                                 | 2.379,60                                 | 3.966,00                                 | 4.759,20                                 |
| 28871      | AUDI         | A1 CITYCARVER 35 TFSI S-TRONIC 1.5 150CV      | 0,5439                | 2.039,63                                 | 2.447,55                                 | 4.079,25                                 | 4.895,10                                 |
| 22672      | AUDI         | A1 SPB 1.0 TFSI 82CV                          | 0,4082                | 1.530,75                                 | 1.836,90                                 | 3.061,50                                 | 3.673,80                                 |
| 22058      | AUDI         | A1 SPB 1.0 TFSI 95CV                          | 0,4134                | 1.550,25                                 | 1.860,30                                 | 3.100,50                                 | 3.720,60                                 |
| 21932      | AUDI         | A1 SPB 1.4 TFSI 125CV                         | 0,4812                | 1.804,50                                 | 2.165,40                                 | 3.609,00                                 | 4.330,80                                 |
| 21934      | AUDI         | A1 SPB 1.4 TFSI 150CV                         | 0,4880                | 1.830,00                                 | 2.196,00                                 | 3.660,00                                 | 4.392,00                                 |
| 27948      | AUDI         | A1 SPB 1.5 TFSI 150CV                         | 0,5029                | 1.885,88                                 | 2.263,05                                 | 3.771,75                                 | 4.526,10                                 |
| 28171      | AUDI         | A1 SPB 25 TFSI 1.0 95CV                       | 0,4966                | 1.862,25                                 | 2.234,70                                 | 3.724,50                                 | 4.469,40                                 |
| 28661      | AUDI         | A1 SPB 25 TFSI S-TRONIC 1.0 95CV              | 0,4962                | 1.860,75                                 | 2.232,90                                 | 3.721,50                                 | 4.465,80                                 |
| 30420      | AUDI         | A1 SPB 30 TFSI 1.0 110CV                      | 0,5156                | 1.933,50                                 | 2.320,20                                 | 3.867,00                                 | 4.640,40                                 |
| 28172      | AUDI         | A1 SPB 30 TFSI 1.0 115CV                      | 0,4576                | 1.716,00                                 | 2.059,20                                 | 3.432,00                                 | 4.118,40                                 |
| 28589      | AUDI         | A1 SPB 40 2.0 TFSI S-TRONIC 200CV             | 0,5788                | 2.170,50                                 | 2.604,60                                 | 4.341,00                                 | 5.209,20                                 |
| 23024      | AUDI         | A3 1.0 TFSI 116CV                             | 0,4740                | 1.777,50                                 | 2.133,00                                 | 3.555,00                                 | 4.266,00                                 |
| 23808      | AUDI         | A3 1.5 TFSI 150CV                             | 0,5271                | 1.976,63                                 | 2.371,95                                 | 3.953,25                                 | 4.743,90                                 |
| 23100      | AUDI         | A3 2.0 TFSI 190CV                             | 0,5558                | 2.084,25                                 | 2.501,10                                 | 4.168,50                                 | 5.002,20                                 |
| 23101      | AUDI         | A3 2.0 TFSI QUATTRO S-TRONIC 190CV            | 0,5848                | 2.193,00                                 | 2.631,60                                 | 4.386,00                                 | 5.263,20                                 |
| 29159      | AUDI         | A3 2020 SEDAN 30 TFSI 1.0 110CV               | 0,5226                | 1.959,75                                 | 2.351,70                                 | 3.919,50                                 | 4.703,40                                 |
| 28944      | AUDI         | A3 2020 SEDAN 35 TFSI 1.5 150CV               | 0,5570                | 2.088,75                                 | 2.506,50                                 | 4.177,50                                 | 5.013,00                                 |
| 29720      | AUDI         | A3 2020 SEDAN 40 TFSI QUATTRO S TR 2.0 190CV  | 0,6696                | 2.511,00                                 | 3.013,20                                 | 5.022,00                                 | 6.026,40                                 |
| 29160      | AUDI         | A3 2020 SPB 30 TFSI 1.0 110CV                 | 0,5446                | 2.042,25                                 | 2.450,70                                 | 4.084,50                                 | 4.901,40                                 |
| 28921      | AUDI         | A3 2020 SPB 35 TFSI 1.5 150CV                 | 0,5862                | 2.198,25                                 | 2.637,90                                 | 4.396,50                                 | 5.275,80                                 |
| 29721      | AUDI         | A3 2020 SPB 40 TFSI QUATTRO S TR 2.0 190CV    | 0,7157                | 2.683,88                                 | 3.220,65                                 | 5.367,75                                 | 6.441,30                                 |
| 27654      | AUDI         | A3 CABRIO 35 TFSI 1.5 150CV                   | 0,6074                | 2.277,75                                 | 2.733,30                                 | 4.555,50                                 | 5.466,60                                 |
| 28252      | AUDI         | A3 CABRIO 40 TFSI 2.0 190CV QUATTRO           | 0,6631                | 2.486,63                                 | 2.983,95                                 | 4.973,25                                 | 5.967,90                                 |
| 27655      | AUDI         | A3 CABRIO 40 TFSI 2.0 190CV S-TRONIC          | 0,6352                | 2.382,00                                 | 2.858,40                                 | 4.764,00                                 | 5.716,80                                 |
| 27648      | AUDI         | A3 SEDAN 30 TFSI 1.0 116CV                    | 0,5023                | 1.883,63                                 | 2.260,35                                 | 3.767,25                                 | 4.520,70                                 |
| 27649      | AUDI         | A3 SEDAN 35 TFSI 1.5 150CV                    | 0,5511                | 2.066,63                                 | 2.479,95                                 | 4.133,25                                 | 4.959,90                                 |
| 28250      | AUDI         | A3 SEDAN 40 TFSI 2.0 190CV QUATTRO            | 0,6097                | 2.286,38                                 | 2.743,65                                 | 4.572,75                                 | 5.487,30                                 |



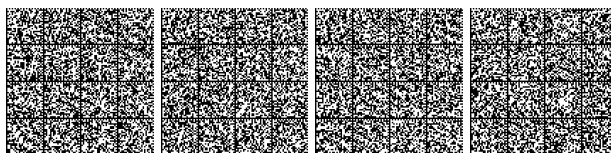
**FRINGE BENEFIT 2026**  
**AUTOVEICOLI A BENZINA FUORI PRODUZIONE**

| ID Modello | 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) |
|------------|-------|-------------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 27650      | AUDI  | A3 SEDAN 40 TFSI 2.0 190CV S-TRONIC             | 0,5827                | 2.185,13                                 | 2.622,15                                 | 4.370,25                                 | 5.244,30                                 |
| 27428      | AUDI  | A3 SPB 30 1.0 116CV                             | 0,4928                | 1.848,00                                 | 2.217,60                                 | 3.696,00                                 | 4.435,20                                 |
| 27429      | AUDI  | A3 SPB 30 1.0 116CV S-TRONIC                    | 0,5084                | 1.906,50                                 | 2.287,80                                 | 3.813,00                                 | 4.575,60                                 |
| 31211      | AUDI  | A3 SPB 30 TFSI 1.5 116CV                        | 0,5805                | 2.176,88                                 | 2.612,25                                 | 4.353,75                                 | 5.224,50                                 |
| 27430      | AUDI  | A3 SPB 35 1.5 150CV                             | 0,5335                | 2.000,63                                 | 2.400,75                                 | 4.001,25                                 | 4.801,50                                 |
| 27431      | AUDI  | A3 SPB 35 1.5 150CV S-TRONIC                    | 0,5471                | 2.051,63                                 | 2.461,95                                 | 4.103,25                                 | 4.923,90                                 |
| 28207      | AUDI  | A3 SPB 40 2.0 190CV QUATTRO S-TRONIC            | 0,6092                | 2.284,50                                 | 2.741,40                                 | 4.569,00                                 | 5.482,80                                 |
| 27432      | AUDI  | A3 SPB 40 2.0 190CV S-TRONIC                    | 0,5562                | 2.085,75                                 | 2.502,90                                 | 4.171,50                                 | 5.005,80                                 |
| 23109      | AUDI  | A4 1.4 TFSI 190CV                               | 0,6405                | 2.401,88                                 | 2.882,25                                 | 4.803,75                                 | 5.764,50                                 |
| 22465      | AUDI  | A4 1.4 TFSI S-TRONIC 150CV                      | 0,6184                | 2.319,00                                 | 2.782,80                                 | 4.638,00                                 | 5.565,60                                 |
| 23110      | AUDI  | A4 1.4 TFSI S-TRONIC 190CV                      | 0,6407                | 2.402,63                                 | 2.883,15                                 | 4.805,25                                 | 5.766,30                                 |
| 22466      | AUDI  | A4 2.0 TFSI S-TRONIC 190CV                      | 0,6407                | 2.402,63                                 | 2.883,15                                 | 4.805,25                                 | 5.766,30                                 |
| 22467      | AUDI  | A4 2.0 TFSI S-TRONIC 252CV                      | 0,6923                | 2.596,13                                 | 3.115,35                                 | 5.192,25                                 | 6.230,70                                 |
| 22468      | AUDI  | A4 2.0 TFSI S-TRONIC QUATTRO 252CV              | 0,7160                | 2.685,00                                 | 3.222,00                                 | 5.370,00                                 | 6.444,00                                 |
| 23031      | AUDI  | A4 ALLROAD 2.0 TFSI 252CV                       | 0,7506                | 2.814,75                                 | 3.377,70                                 | 5.629,50                                 | 6.755,40                                 |
| 22733      | AUDI  | A4 AVANT 1.4 TFSI 150CV SW                      | 0,6148                | 2.305,50                                 | 2.766,60                                 | 4.611,00                                 | 5.533,20                                 |
| 22475      | AUDI  | A4 AVANT 2.0 TFSI S-TRONIC 190CV SW             | 0,6556                | 2.458,50                                 | 2.950,20                                 | 4.917,00                                 | 5.900,40                                 |
| 22476      | AUDI  | A4 AVANT 2.0 TFSI S-TRONIC QUATTRO 252CV SW     | 0,7103                | 2.663,63                                 | 3.196,35                                 | 5.327,25                                 | 6.392,70                                 |
| 22253      | AUDI  | A5 1.8 TFSI 177CV CABRIO                        | 0,6907                | 2.590,13                                 | 3.108,15                                 | 5.180,25                                 | 6.216,30                                 |
| 24930      | AUDI  | A5 2.0 TFSI 190CV CABRIO                        | 0,7000                | 2.625,00                                 | 3.150,00                                 | 5.250,00                                 | 6.300,00                                 |
| 23351      | AUDI  | A5 2.0 TFSI 190CV COUPÉ                         | 0,6484                | 2.431,50                                 | 2.917,80                                 | 4.863,00                                 | 5.835,60                                 |
| 22487      | AUDI  | A5 2.0 TFSI 230CV CABRIO                        | 0,7370                | 2.763,75                                 | 3.316,50                                 | 5.527,50                                 | 6.633,00                                 |
| 22488      | AUDI  | A5 2.0 TFSI 230CV QUATTRO S-TR CABRIO           | 0,7783                | 2.918,63                                 | 3.502,35                                 | 5.837,25                                 | 7.004,70                                 |
| 23112      | AUDI  | A5 2.0 TFSI QUATTRO S-TRONIC 252CV COUPÉ        | 0,7309                | 2.740,88                                 | 3.289,05                                 | 5.481,75                                 | 6.578,10                                 |
| 23352      | AUDI  | A5 2.0 TFSI S-TR 190CV COUPÉ                    | 0,6515                | 2.443,13                                 | 2.931,75                                 | 4.886,25                                 | 5.863,50                                 |
| 23345      | AUDI  | A5 SPB 2.0 TFSI 252CV                           | 0,7145                | 2.679,38                                 | 3.215,25                                 | 5.358,75                                 | 6.430,50                                 |
| 23346      | AUDI  | A5 SPB 2.0 TFSI QUATTRO S-TR 252CV              | 0,7339                | 2.752,13                                 | 3.302,55                                 | 5.504,25                                 | 6.605,10                                 |
| 21761      | AUDI  | A6 2.0 TFSI S TRONIC 252CV MY2015               | 0,7273                | 2.727,38                                 | 3.272,85                                 | 5.454,75                                 | 6.545,70                                 |
| 21762      | AUDI  | A6 3.0 TFSI QUATTRO S TRONIC 333CV MY2015       | 0,8821                | 3.307,88                                 | 3.969,45                                 | 6.615,75                                 | 7.938,90                                 |
| 22249      | AUDI  | A6 ALLROAD 3.0 333CV                            | 0,9106                | 3.414,75                                 | 4.097,70                                 | 6.829,50                                 | 8.195,40                                 |
| 21772      | AUDI  | A6 AVANT 2.0 TFSI S TRONIC 252CV MY2015         | 0,7444                | 2.791,50                                 | 3.349,80                                 | 5.583,00                                 | 6.699,60                                 |
| 21773      | AUDI  | A6 AVANT 3.0 TFSI QUATTRO S TRONIC 333CV MY2015 | 0,9013                | 3.379,88                                 | 4.055,85                                 | 6.759,75                                 | 8.111,70                                 |
| 22558      | AUDI  | A7 SPB 3.0 TFSI QUATTRO S-TRONIC 333CV          | 0,9431                | 3.536,63                                 | 4.243,95                                 | 7.073,25                                 | 8.487,90                                 |
| 24908      | AUDI  | A8 55 TFSI 3.0 QUATTRO TIPTR 340CV              | 1,1042                | 4.140,75                                 | 4.968,90                                 | 8.281,50                                 | 9.937,80                                 |
| 23390      | AUDI  | Q2 1.0 TFSI S-TRONIC 116CV                      | 0,4764                | 1.786,50                                 | 2.143,80                                 | 3.573,00                                 | 4.287,60                                 |
| 24948      | AUDI  | Q2 2.0 TFSI QUATTRO S TRONIC 190CV              | 0,6336                | 2.376,00                                 | 2.851,20                                 | 4.752,00                                 | 5.702,40                                 |
| 28992      | AUDI  | Q2 30 1.0 TFSI 116CV                            | 0,4792                | 1.797,00                                 | 2.156,40                                 | 3.594,00                                 | 4.312,80                                 |
| 29694      | AUDI  | Q2 30 TFSI 1.0 110CV                            | 0,5366                | 2.012,25                                 | 2.414,70                                 | 4.024,50                                 | 4.829,40                                 |
| 21941      | AUDI  | Q3 2.0 TFSI 180CV QUATTRO S TRONIC              | 0,6928                | 2.598,00                                 | 3.117,60                                 | 5.196,00                                 | 6.235,20                                 |
| 21942      | AUDI  | Q3 2.0 TFSI 220CV QUATTRO S TRONIC SPORT        | 0,7053                | 2.644,88                                 | 3.173,85                                 | 5.289,75                                 | 6.347,70                                 |
| 27848      | AUDI  | Q3 35 1.5 TFSI 150CV                            | 0,5742                | 2.153,25                                 | 2.583,90                                 | 4.306,50                                 | 5.167,80                                 |
| 28993      | AUDI  | Q3 35 1.5 TFSI 150CV MY2020                     | 0,6140                | 2.302,50                                 | 2.763,00                                 | 4.605,00                                 | 5.526,00                                 |
| 28069      | AUDI  | Q3 35 1.5 TFSI S-TRONIC 150CV                   | 0,5953                | 2.232,38                                 | 2.678,85                                 | 4.464,75                                 | 5.357,70                                 |
| 28070      | AUDI  | Q3 40 2.0 TFSI QUATTRO S-TRONIC 190CV           | 0,7299                | 2.737,13                                 | 3.284,55                                 | 5.474,25                                 | 6.569,10                                 |
| 28434      | AUDI  | Q3 45 2.0 TFSI QUATTRO S-TRONIC 230CV           | 0,7437                | 2.788,88                                 | 3.346,65                                 | 5.577,75                                 | 6.693,30                                 |
| 29697      | AUDI  | Q3 45 2.0 TFSI QUATTRO S-TRONIC 245CV           | 0,7771                | 2.914,13                                 | 3.496,95                                 | 5.828,25                                 | 6.993,90                                 |
| 28666      | AUDI  | Q3 RS 2.5 QUATTRO S-TRONIC 400CV                | 1,0562                | 3.960,75                                 | 4.752,90                                 | 7.921,50                                 | 9.505,80                                 |
| 28667      | AUDI  | Q3 RS SPB 2.5 QUATTRO S-TRONIC 400CV            | 1,0732                | 4.024,50                                 | 4.829,40                                 | 8.049,00                                 | 9.658,80                                 |
| 23115      | AUDI  | R8 SPYDER 5.2 FSI QUATTRO S-TRONIC 540CV        | 1,8602                | 6.975,75                                 | 8.370,90                                 | 13.951,50                                | 16.741,80                                |
| 28203      | AUDI  | RS3 SEDAN 2.5 400CV                             | 0,8774                | 3.290,25                                 | 3.948,30                                 | 6.580,50                                 | 7.896,60                                 |
| 28206      | AUDI  | RS3 SPB 2.5 400CV                               | 0,8670                | 3.251,25                                 | 3.901,50                                 | 6.502,50                                 | 7.803,00                                 |
| 28760      | AUDI  | RS4 AVANT 3.0 450CV                             | 1,3016                | 4.881,00                                 | 5.857,20                                 | 9.762,00                                 | 11.714,40                                |
| 28212      | AUDI  | RS5 2.9 450CV COUPÉ                             | 1,3242                | 4.965,75                                 | 5.958,90                                 | 9.931,50                                 | 11.917,80                                |
| 22674      | AUDI  | RS7 SPB 4.0 V8 QUATTRO TIPTRONIC 560CV          | 1,4134                | 5.300,25                                 | 6.360,30                                 | 10.600,50                                | 12.720,60                                |
| 21935      | AUDI  | S1 2.0 TFSI 231CV                               | 0,6360                | 2.385,00                                 | 2.862,00                                 | 4.770,00                                 | 5.724,00                                 |
| 21936      | AUDI  | S1 SPB 2.0 TFSI 231CV                           | 0,6431                | 2.411,63                                 | 2.893,95                                 | 4.823,25                                 | 5.787,90                                 |
| 25768      | AUDI  | S3 2.0 SPB TFSI QUATTRO 310CV                   | 0,7000                | 2.625,00                                 | 3.150,00                                 | 5.250,00                                 | 6.300,00                                 |
| 22244      | AUDI  | S3 2.0 TFSI QUATTRO 300CV                       | 0,6823                | 2.558,63                                 | 3.070,35                                 | 5.117,25                                 | 6.140,70                                 |
| 28208      | AUDI  | S3 CABRIO 2.0 TFSI QUATTRO S-TR 300CV           | 0,7799                | 2.924,63                                 | 3.509,55                                 | 5.849,25                                 | 7.019,10                                 |
| 28202      | AUDI  | S3 SEDAN 2.0 TFSI QUATTRO S-TR 300CV            | 0,7264                | 2.724,00                                 | 3.268,80                                 | 5.448,00                                 | 6.537,60                                 |
| 29296      | AUDI  | S3 SEDAN 2020 2.0 TFSI 310CV                    | 0,7624                | 2.859,00                                 | 3.430,80                                 | 5.718,00                                 | 6.861,60                                 |
| 28205      | AUDI  | S3 SPB 2.0 TFSI QUATTRO S-TR 300CV              | 0,7213                | 2.704,88                                 | 3.245,85                                 | 5.409,75                                 | 6.491,70                                 |
| 29297      | AUDI  | S3 SPB 2020 2.0 TFSI 310CV                      | 0,8455                | 3.170,63                                 | 3.804,75                                 | 6.341,25                                 | 7.609,50                                 |
| 26551      | AUDI  | S4 AVANT 3.0 TFSI 353CV                         | 0,9251                | 3.469,13                                 | 4.162,95                                 | 6.938,25                                 | 8.325,90                                 |
| 28822      | AUDI  | S5 CABRIO 3.0 TFSI QUATTRO TIPTR 353CV          | 1,1589                | 4.345,88                                 | 5.215,05                                 | 8.691,75                                 | 10.430,10                                |
| 23347      | AUDI  | S5 SPB 3.0 350CV                                | 0,9266                | 3.474,75                                 | 4.169,70                                 | 6.949,50                                 | 8.339,40                                 |
| 22559      | AUDI  | S7 SPB 4.0 V8 QUATTRO S-TRONIC 450CV            | 1,1919                | 4.469,63                                 | 5.363,55                                 | 8.939,25                                 | 10.727,10                                |
| 28213      | AUDI  | SQ2 2.0 TFSI 300CV QUATTRO S-TRONIC             | 0,7624                | 2.859,00                                 | 3.430,80                                 | 5.718,00                                 | 6.861,60                                 |



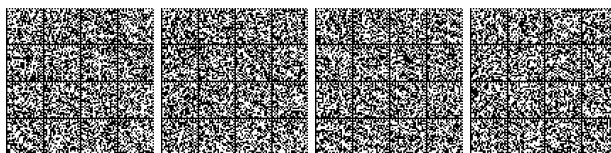
**FRINGE BENEFIT 2026**  
**AUTOVEICOLI A BENZINA FUORI PRODUZIONE**

| ID Modello | 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) |
|------------|-------|----------------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 27448      | AUDI  | SQ5 3.0 TFSI 353CV QUATTRO TIPTRONIC               | 0,9548                | 3.580,50                                 | 4.296,60                                 | 7.161,00                                 | 8.593,20                                 |
| 29402      | AUDI  | SQ7 4.0 V8 TFSI QUATTRO TIPTRONIC 507CV            | 1,4280                | 5.355,00                                 | 6.426,00                                 | 10.710,00                                | 12.852,00                                |
| 29699      | AUDI  | SQ8 4.0 TFSI QUATTRO TIPTR 507CV                   | 1,4692                | 5.509,50                                 | 6.611,40                                 | 11.019,00                                | 13.222,80                                |
| 22489      | AUDI  | TT 1.8 TFSI 180CV COUPE                            | 0,6227                | 2.335,13                                 | 2.802,15                                 | 4.670,25                                 | 5.604,30                                 |
| 22490      | AUDI  | TT 1.8 TFSI 180CV ROADSTER                         | 0,6428                | 2.410,50                                 | 2.892,60                                 | 4.821,00                                 | 5.785,20                                 |
| 21720      | AUDI  | TT 2.0 TFSI 230CV COUPE MY2014                     | 0,6891                | 2.584,13                                 | 3.100,95                                 | 5.168,25                                 | 6.201,90                                 |
| 21996      | AUDI  | TT 2.0 TFSI 230CV ROADSTER MY2014                  | 0,7129                | 2.673,38                                 | 3.208,05                                 | 5.346,75                                 | 6.416,10                                 |
| 21721      | AUDI  | TT 2.0 TFSI 230CV QUATTRO S-TRONIC COUPE MY2014    | 0,7217                | 2.706,38                                 | 3.247,65                                 | 5.412,75                                 | 6.495,30                                 |
| 21997      | AUDI  | TT 2.0 TFSI 230CV QUATTRO S-TRONIC ROADSTER MY2014 | 0,7455                | 2.795,63                                 | 3.354,75                                 | 5.591,25                                 | 6.709,50                                 |
| 21995      | AUDI  | TT 2.0 TFSI 310CV QUATTRO S-TRONIC COUPE MY2014    | 0,8019                | 3.007,13                                 | 3.608,55                                 | 6.014,25                                 | 7.217,10                                 |
| 28189      | AUDI  | TT 40 TFSI 2.0 S-TRONIC 197CV COUPE                | 0,6506                | 2.439,75                                 | 2.927,70                                 | 4.879,50                                 | 5.855,40                                 |
| 28190      | AUDI  | TT 45 TFSI 2.0 245CV COUPE                         | 0,6925                | 2.596,88                                 | 3.116,25                                 | 5.193,75                                 | 6.232,50                                 |
| 28192      | AUDI  | TT 45 TFSI 2.0 QUATTRO S-TRONIC 245CV COUPE        | 0,8146                | 3.054,75                                 | 3.665,70                                 | 6.109,50                                 | 7.331,40                                 |
| 28191      | AUDI  | TT 45 TFSI 2.0 S-TRONIC 245CV COUPE                | 0,7735                | 2.900,63                                 | 3.480,75                                 | 5.801,25                                 | 6.961,50                                 |
| 29582      | AUDI  | TT ROADSTER 2.0 TFSI QUATTRO S-TRONIC 320CV CABRIO | 0,9320                | 3.495,00                                 | 4.194,00                                 | 6.990,00                                 | 8.388,00                                 |
| 28193      | AUDI  | TT ROADSTER 40 TFSI 2.0 S-TRONIC 197CV             | 0,6739                | 2.527,13                                 | 3.032,55                                 | 5.054,25                                 | 6.065,10                                 |
| 28194      | AUDI  | TT ROADSTER 45 TFSI 2.0 245CV                      | 0,7138                | 2.676,75                                 | 3.212,10                                 | 5.353,50                                 | 6.424,20                                 |
| 28196      | AUDI  | TT ROADSTER 45 TFSI 2.0 QUATTRO S-TRONIC 245CV     | 0,8308                | 3.115,50                                 | 3.738,60                                 | 6.231,00                                 | 7.477,20                                 |
| 28195      | AUDI  | TT ROADSTER 45 TFSI 2.0 S-TRONIC 245CV             | 0,7975                | 2.990,63                                 | 3.588,75                                 | 5.981,25                                 | 7.177,50                                 |
| 22060      | BMW   | 116i 1.5 109CV                                     | 0,4770                | 1.788,75                                 | 2.146,50                                 | 3.577,50                                 | 4.293,00                                 |
| 28498      | BMW   | 116i 1.5 109CV 3 PORTE                             | 0,5128                | 1.923,00                                 | 2.307,60                                 | 3.846,00                                 | 4.615,20                                 |
| 29301      | BMW   | 116i 2020 1.5 109CV                                | 0,5518                | 2.069,25                                 | 2.483,10                                 | 4.138,50                                 | 4.966,20                                 |
| 22930      | BMW   | 118i 1.5 136CV                                     | 0,4965                | 1.861,88                                 | 2.234,25                                 | 3.723,75                                 | 4.468,50                                 |
| 28350      | BMW   | 118i 1.5 140CV                                     | 0,5263                | 1.973,63                                 | 2.368,35                                 | 3.947,25                                 | 4.736,70                                 |
| 29704      | BMW   | 118i 2020 1.5 136CV                                | 0,5857                | 2.196,38                                 | 2.635,65                                 | 4.392,75                                 | 5.271,30                                 |
| 22931      | BMW   | 120i 2.0 184CV                                     | 0,5502                | 2.063,25                                 | 2.475,90                                 | 4.126,50                                 | 4.951,80                                 |
| 28499      | BMW   | 120i 2.0 184CV 3 PORTE                             | 0,5803                | 2.176,13                                 | 2.611,35                                 | 4.352,25                                 | 5.222,70                                 |
| 29302      | BMW   | 120i 2020 2.0 178CV                                | 0,6669                | 2.500,88                                 | 3.001,05                                 | 5.001,75                                 | 6.002,10                                 |
| 28500      | BMW   | 125i 2.0 224CV MSPORT 3 PORTE                      | 0,6291                | 2.359,13                                 | 2.830,95                                 | 4.718,25                                 | 5.661,90                                 |
| 22932      | BMW   | 125i 2.0 M SPORT 224CV                             | 0,6137                | 2.301,38                                 | 2.761,65                                 | 4.602,75                                 | 5.523,30                                 |
| 29403      | BMW   | 128Ti MSPORT 2.0 265CV                             | 0,7350                | 2.756,25                                 | 3.307,50                                 | 5.512,50                                 | 6.615,00                                 |
| 25848      | BMW   | 216i 1.5 109CV ACTIVE TOURER                       | 0,5593                | 2.097,38                                 | 2.516,85                                 | 4.194,75                                 | 5.033,70                                 |
| 28355      | BMW   | 216i 1.5 109CV GRAN TOURER                         | 0,5543                | 2.078,63                                 | 2.494,35                                 | 4.157,25                                 | 4.988,70                                 |
| 21622      | BMW   | 218i 1.5 136CV ACTIVE TOURER                       | 0,5241                | 1.965,38                                 | 2.358,45                                 | 3.930,75                                 | 4.716,90                                 |
| 22078      | BMW   | 218i 1.5 136CV CABRIO                              | 0,6565                | 2.461,88                                 | 2.954,25                                 | 4.923,75                                 | 5.908,50                                 |
| 30068      | BMW   | 218i 1.5 136CV COUPE                               | 0,6674                | 2.502,75                                 | 3.003,30                                 | 5.005,50                                 | 6.006,60                                 |
| 22068      | BMW   | 218i 1.5 136CV COUPE EURO6                         | 0,5602                | 2.100,75                                 | 2.520,90                                 | 4.201,50                                 | 5.041,80                                 |
| 29706      | BMW   | 218i 1.5 136CV GRAN COUPE                          | 0,6703                | 2.513,63                                 | 3.016,35                                 | 5.027,25                                 | 6.032,70                                 |
| 22171      | BMW   | 218i 1.5 136CV GRAN TOURER                         | 0,5444                | 2.041,50                                 | 2.449,80                                 | 4.083,00                                 | 4.899,60                                 |
| 28354      | BMW   | 218i 1.5 140CV ACTIVE TOURER                       | 0,5490                | 2.058,75                                 | 2.470,50                                 | 4.117,50                                 | 4.941,00                                 |
| 28668      | BMW   | 218i 1.5 140CV GRAN COUPE                          | 0,5865                | 2.199,38                                 | 2.639,25                                 | 4.398,75                                 | 5.278,50                                 |
| 28356      | BMW   | 218i 1.5 140CV GRAN TOURER                         | 0,5689                | 2.133,38                                 | 2.560,05                                 | 4.266,75                                 | 5.120,10                                 |
| 29705      | BMW   | 220i 2.0 178CV ACTIVE TOURER                       | 0,5901                | 2.212,88                                 | 2.655,45                                 | 4.425,75                                 | 5.310,90                                 |
| 29305      | BMW   | 220i 2.0 178CV GRAN COUPE                          | 0,7211                | 2.704,13                                 | 3.244,95                                 | 5.408,25                                 | 6.489,90                                 |
| 29560      | BMW   | 220i 2.0 178CV XDRIVE GRAN COUPE                   | 0,7607                | 2.852,63                                 | 3.423,15                                 | 5.705,25                                 | 6.846,30                                 |
| 22079      | BMW   | 220i 2.0 184CV CABRIO                              | 0,7042                | 2.640,75                                 | 3.168,90                                 | 5.281,50                                 | 6.337,80                                 |
| 29799      | BMW   | 220i 2.0 184CV COUPE                               | 0,7331                | 2.749,13                                 | 3.298,95                                 | 5.498,25                                 | 6.597,90                                 |
| 21414      | BMW   | 220i 2.0 184CV COUPE EURO6                         | 0,6215                | 2.330,63                                 | 2.796,75                                 | 4.661,25                                 | 5.593,50                                 |
| 29016      | BMW   | 220i 2.0 190CV ACTIVE TOURER                       | 0,5859                | 2.197,13                                 | 2.636,55                                 | 4.394,25                                 | 5.273,10                                 |
| 29017      | BMW   | 220i 2.0 190CV GRAN TOURER                         | 0,6133                | 2.299,88                                 | 2.759,85                                 | 4.599,75                                 | 5.519,70                                 |
| 21780      | BMW   | 220i 2.0 192CV ACTIVE TOURER                       | 0,6007                | 2.252,63                                 | 2.703,15                                 | 4.505,25                                 | 5.406,30                                 |
| 22173      | BMW   | 220i 2.0 192CV GRAN TOURER                         | 0,6010                | 2.253,75                                 | 2.704,50                                 | 4.507,50                                 | 5.409,00                                 |
| 21623      | BMW   | 225i 2.0 231CV ACTIVE TOURER                       | 0,6583                | 2.468,63                                 | 2.962,35                                 | 4.937,25                                 | 5.924,70                                 |
| 21779      | BMW   | 225i XDRIVE 2.0 231CV ACTIVE TOURER                | 0,6829                | 2.560,88                                 | 3.073,05                                 | 5.121,75                                 | 6.146,10                                 |
| 22080      | BMW   | 228i 2.0 245CV CABRIO                              | 0,7245                | 2.716,88                                 | 3.260,25                                 | 5.433,75                                 | 6.520,50                                 |
| 21678      | BMW   | 228i 2.0 245CV COUPE EURO6                         | 0,7043                | 2.641,13                                 | 3.169,35                                 | 5.282,25                                 | 6.338,70                                 |
| 29985      | BMW   | 230i 2.0 245CV COUPE                               | 0,7689                | 2.883,38                                 | 3.460,05                                 | 5.766,75                                 | 6.920,10                                 |
| 23055      | BMW   | 230i 2.0 252CV MSPORT CABRIO                       | 0,8036                | 3.013,50                                 | 3.616,20                                 | 6.027,00                                 | 7.232,40                                 |
| 21415      | BMW   | 235i 3.0 326CV COUPE M EURO6                       | 0,8392                | 3.147,00                                 | 3.776,40                                 | 6.294,00                                 | 7.552,80                                 |
| 21679      | BMW   | 235Xi 3.0 326CV COUPE EURO6                        | 0,8495                | 3.185,63                                 | 3.822,75                                 | 6.371,25                                 | 7.645,50                                 |
| 28828      | BMW   | 318i 2.0 156CV                                     | 0,6666                | 2.499,75                                 | 2.999,70                                 | 4.999,50                                 | 5.999,40                                 |
| 28832      | BMW   | 318i 2.0 TOURING 156CV                             | 0,6902                | 2.588,25                                 | 3.105,90                                 | 5.176,50                                 | 6.211,80                                 |
| 22271      | BMW   | 318i TOURING 1.5 136CV                             | 0,5816                | 2.181,00                                 | 2.617,20                                 | 4.362,00                                 | 5.234,40                                 |
| 28170      | BMW   | 320i 2.0 184CV BERLINA 2019                        | 0,7227                | 2.710,13                                 | 3.252,15                                 | 5.420,25                                 | 6.504,30                                 |
| 28506      | BMW   | 320i TOURING 2.0 184CV                             | 0,7432                | 2.787,00                                 | 3.344,40                                 | 5.574,00                                 | 6.688,80                                 |
| 28364      | BMW   | 320i XDRIVE 2.0 184CV BERLINA 2019                 | 0,7507                | 2.815,13                                 | 3.378,15                                 | 5.630,25                                 | 6.756,30                                 |
| 27868      | BMW   | 320IA 2.0 184CV GRAN TURISMO                       | 0,7085                | 2.656,88                                 | 3.188,25                                 | 5.313,75                                 | 6.376,50                                 |
| 27869      | BMW   | 320IA XDRIVE 2.0 184CV GRAN TURISMO                | 0,7311                | 2.741,63                                 | 3.289,95                                 | 5.483,25                                 | 6.579,90                                 |



**FRINGE BENEFIT 2026**  
**AUTOVEICOLI A BENZINA FUORI PRODUZIONE**

| ID Modello | 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) |
|------------|-------|-------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 27688      | BMW   | 330I 2.0 258CV                      | 0,8033                | 3.012,38                                 | 3.614,85                                 | 6.024,75                                 | 7.229,70                                 |
| 30724      | BMW   | 330I 2.0 245CV MY2023               | 0,8299                | 3.112,13                                 | 3.734,55                                 | 6.224,25                                 | 7.469,10                                 |
| 28505      | BMW   | 330I TOURING 2.0 258CV              | 0,8207                | 3.077,63                                 | 3.693,15                                 | 6.155,25                                 | 7.386,30                                 |
| 28365      | BMW   | 330I XDRIVE 2.0 258CV 2019          | 0,8317                | 3.118,88                                 | 3.742,65                                 | 6.237,75                                 | 7.485,30                                 |
| 28507      | BMW   | 330I XDRIVE TOURING 2.0 258CV       | 0,8470                | 3.176,25                                 | 3.811,50                                 | 6.352,50                                 | 7.623,00                                 |
| 22656      | BMW   | 335I 3.0 306CV GRAN TURISMO         | 0,8159                | 3.059,63                                 | 3.671,55                                 | 6.119,25                                 | 7.343,10                                 |
| 23033      | BMW   | 340IA 3.0 326CV GRAN TURISMO        | 0,8263                | 3.098,63                                 | 3.718,35                                 | 6.197,25                                 | 7.436,70                                 |
| 23034      | BMW   | 340IA 3.0 XDRIVE 326CV GRAN TURISMO | 0,8506                | 3.189,75                                 | 3.827,70                                 | 6.379,50                                 | 7.655,40                                 |
| 22272      | BMW   | 340IA TOURING 3.0 326CV             | 0,7758                | 2.909,25                                 | 3.491,10                                 | 5.818,50                                 | 6.982,20                                 |
| 22273      | BMW   | 340IA XDRIVE TOURING 3.0 326CV      | 0,8031                | 3.011,63                                 | 3.613,95                                 | 6.023,25                                 | 7.227,90                                 |
| 29758      | BMW   | 420I 2021 2.0 184CV GRAN COUPE      | 0,8817                | 3.306,38                                 | 3.967,65                                 | 6.612,75                                 | 7.935,30                                 |
| 29028      | BMW   | 420I CABRIO 2.0 184CV               | 0,7286                | 2.732,25                                 | 3.278,70                                 | 5.464,50                                 | 6.557,40                                 |
| 29404      | BMW   | 420I CABRIO 2021 2.0 184CV          | 0,8556                | 3.208,50                                 | 3.850,20                                 | 6.417,00                                 | 7.700,40                                 |
| 29038      | BMW   | 420I GRAN COUPE 2.0 184CV           | 0,6685                | 2.506,88                                 | 3.008,25                                 | 5.013,75                                 | 6.016,50                                 |
| 21546      | BMW   | 420I 2.0 184CV GRAN COUPE           | 0,6727                | 2.522,63                                 | 3.027,15                                 | 5.045,25                                 | 6.054,30                                 |
| 22738      | BMW   | 430I 2.0 252CV CABRIO               | 0,7951                | 2.981,63                                 | 3.577,95                                 | 5.963,25                                 | 7.155,90                                 |
| 22735      | BMW   | 430I 2.0 252CV COUPE                | 0,7318                | 2.744,25                                 | 3.293,10                                 | 5.488,50                                 | 6.586,20                                 |
| 22743      | BMW   | 430I 2.0 252CV GRAN COUPE           | 0,7147                | 2.680,13                                 | 3.216,15                                 | 5.360,25                                 | 6.432,30                                 |
| 29759      | BMW   | 430I 2021 2.0 245CV GRAN COUPE      | 0,8848                | 3.318,00                                 | 3.981,60                                 | 6.636,00                                 | 7.963,20                                 |
| 29029      | BMW   | 430I CABRIO 2.0 252CV               | 0,7867                | 2.950,13                                 | 3.540,15                                 | 5.900,25                                 | 7.080,30                                 |
| 29405      | BMW   | 430I CABRIO 2021 2.0 258CV          | 0,8438                | 3.164,25                                 | 3.797,10                                 | 6.328,50                                 | 7.594,20                                 |
| 29020      | BMW   | 430I COUPE 2.0 258CV                | 0,7677                | 2.878,88                                 | 3.454,65                                 | 5.757,75                                 | 6.909,30                                 |
| 29039      | BMW   | 430I GRAN COUPE 2.0 252CV           | 0,7329                | 2.748,38                                 | 3.298,05                                 | 5.496,75                                 | 6.596,10                                 |
| 22739      | BMW   | 440I XDRIVE 3.0 326CV CABRIO        | 0,9173                | 3.439,88                                 | 4.127,85                                 | 6.879,75                                 | 8.255,70                                 |
| 22737      | BMW   | 440I XDRIVE 3.0 326CV COUPE         | 0,8678                | 3.254,25                                 | 3.905,10                                 | 6.508,50                                 | 7.810,20                                 |
| 22744      | BMW   | 440I XDRIVE 3.0 326CV GRAN COUPE    | 0,8538                | 3.201,75                                 | 3.842,10                                 | 6.403,50                                 | 7.684,20                                 |
| 29021      | BMW   | 440I XDRIVE COUPE 3.0 326CV         | 0,8721                | 3.270,38                                 | 3.924,45                                 | 6.540,75                                 | 7.848,90                                 |
| 29040      | BMW   | 440I XDRIVE GRAN COUPE 3.0 326CV    | 0,8762                | 3.285,75                                 | 3.942,90                                 | 6.571,50                                 | 7.885,80                                 |
| 23988      | BMW   | 520I 2.0 184CV BERLINA              | 0,7322                | 2.745,75                                 | 3.294,90                                 | 5.491,50                                 | 6.589,80                                 |
| 24011      | BMW   | 520I TOURING 2.0 184CV SW           | 0,7555                | 2.833,13                                 | 3.399,75                                 | 5.666,25                                 | 6.799,50                                 |
| 23357      | BMW   | 530I 2.0 XDRIVE 252CV BERLINA       | 0,8000                | 3.000,00                                 | 3.600,00                                 | 6.000,00                                 | 7.200,00                                 |
| 24012      | BMW   | 530I TOURING XDRIVE 2.0 252CV SW    | 0,8335                | 3.125,63                                 | 3.750,75                                 | 6.251,25                                 | 7.501,50                                 |
| 23479      | BMW   | 535I TOURING XDRIVE 3.0 306CV SW    | 0,8871                | 3.326,63                                 | 3.991,95                                 | 6.653,25                                 | 7.983,90                                 |
| 22288      | BMW   | 535I XDRIVE GRAN TURISMO 3.0 306CV  | 0,9333                | 3.499,88                                 | 4.199,85                                 | 6.999,75                                 | 8.399,70                                 |
| 23358      | BMW   | 540I 3.0 XDRIVE 340CV BERLINA       | 0,9011                | 3.379,13                                 | 4.054,95                                 | 6.758,25                                 | 8.109,90                                 |
| 27208      | BMW   | 630I GT 2.0 258CV                   | 0,8434                | 3.162,75                                 | 3.795,30                                 | 6.325,50                                 | 7.590,60                                 |
| 22305      | BMW   | 640I 3.0 L6 320CV CABRIO            | 1,1243                | 4.216,13                                 | 5.059,35                                 | 8.432,25                                 | 10.118,70                                |
| 22302      | BMW   | 640I 3.0 L6 320CV COUPE             | 1,0578                | 3.966,75                                 | 4.760,10                                 | 7.933,50                                 | 9.520,20                                 |
| 24048      | BMW   | 640I GT XDRIVE 3.0 340CV            | 0,9683                | 3.631,13                                 | 4.357,35                                 | 7.262,25                                 | 8.714,70                                 |
| 22306      | BMW   | 640I XDRIVE 3.0 L6 320CV CABRIO     | 1,1576                | 4.341,00                                 | 5.209,20                                 | 8.682,00                                 | 10.418,40                                |
| 22303      | BMW   | 640I XDRIVE 3.0 L6 320CV COUPE      | 1,0907                | 4.090,13                                 | 4.908,15                                 | 8.180,25                                 | 9.816,30                                 |
| 22611      | BMW   | 750I 4.4 450CV                      | 1,2170                | 4.563,75                                 | 5.476,50                                 | 9.127,50                                 | 10.953,00                                |
| 22289      | BMW   | 750I XDRIVE 4.4 450CV               | 1,2512                | 4.692,00                                 | 5.630,40                                 | 9.384,00                                 | 11.260,80                                |
| 28394      | BMW   | 840I 3.0 340CV CABRIO               | 1,2334                | 4.625,25                                 | 5.550,30                                 | 9.250,50                                 | 11.100,60                                |
| 28392      | BMW   | 840I 3.0 340CV COUPE                | 1,1759                | 4.409,63                                 | 5.291,55                                 | 8.819,25                                 | 10.583,10                                |
| 28395      | BMW   | 840I XDRIVE 3.0 340CV CABRIO        | 1,2674                | 4.752,75                                 | 5.703,30                                 | 9.505,50                                 | 11.406,60                                |
| 28393      | BMW   | 840I XDRIVE 3.0 340CV COUPE         | 1,2089                | 4.533,38                                 | 5.440,05                                 | 9.066,75                                 | 10.880,10                                |
| 28996      | BMW   | M135I 2.0 XDRIVE 306CV              | 0,8092                | 3.034,50                                 | 3.641,40                                 | 6.069,00                                 | 7.282,80                                 |
| 22933      | BMW   | M140I 3.0 340CV                     | 0,7422                | 2.783,25                                 | 3.339,90                                 | 5.566,50                                 | 6.679,80                                 |
| 22934      | BMW   | M140I 3.0 XDRIVE 340CV              | 0,7618                | 2.856,75                                 | 3.428,10                                 | 5.713,50                                 | 6.856,20                                 |
| 22646      | BMW   | M2 3.0 370CV COUPE                  | 0,9193                | 3.447,38                                 | 4.136,85                                 | 6.894,75                                 | 8.273,70                                 |
| 30369      | BMW   | M2 3.0 460CV COUPE'                 | 1,1161                | 4.185,38                                 | 5.022,45                                 | 8.370,75                                 | 10.044,90                                |
| 28248      | BMW   | M2 3.0 COMPETITION 410CV COUPE      | 1,0040                | 3.765,00                                 | 4.518,00                                 | 7.530,00                                 | 9.036,00                                 |
| 31089      | BMW   | M235I XDRIVE 2.0 300CV GRAN COUPE   | 0,8513                | 3.192,38                                 | 3.830,85                                 | 6.384,75                                 | 7.661,70                                 |
| 22081      | BMW   | M235I 3.0 326CV CABRIO              | 0,8244                | 3.091,50                                 | 3.709,80                                 | 6.183,00                                 | 7.419,60                                 |
| 28669      | BMW   | M235I XDRIVE 2.0 306CV GRAN COUPE   | 0,7807                | 2.927,63                                 | 3.513,15                                 | 5.855,25                                 | 7.026,30                                 |
| 22495      | BMW   | M235I XDRIVE 3.0 326CV CABRIO       | 0,8745                | 3.279,38                                 | 3.935,25                                 | 6.558,75                                 | 7.870,50                                 |
| 22075      | BMW   | M235I XDRIVE 3.0 326CV COUPE        | 0,8120                | 3.045,00                                 | 3.654,00                                 | 6.090,00                                 | 7.308,00                                 |
| 23056      | BMW   | M240I 3.0 340CV CABRIO              | 0,9170                | 3.438,75                                 | 4.126,50                                 | 6.877,50                                 | 8.253,00                                 |
| 23053      | BMW   | M240I 3.0 340CV COUPE               | 0,8199                | 3.074,63                                 | 3.689,55                                 | 6.149,25                                 | 7.379,10                                 |
| 23057      | BMW   | M240I 3.0 340CV XDRIVE CABRIO       | 0,8815                | 3.305,63                                 | 3.966,75                                 | 6.611,25                                 | 7.933,50                                 |
| 23054      | BMW   | M240I 3.0 340CV XDRIVE COUPE        | 0,8406                | 3.152,25                                 | 3.782,70                                 | 6.304,50                                 | 7.565,40                                 |
| 29800      | BMW   | M240I 3.0 XDRIVE 374CV COUPE        | 0,9321                | 3.495,38                                 | 4.194,45                                 | 6.990,75                                 | 8.388,90                                 |
| 28508      | BMW   | M340I XDRIVE TOURING 3.0 374CV      | 0,9545                | 3.579,38                                 | 4.295,25                                 | 7.158,75                                 | 8.590,50                                 |
| 22224      | BMW   | M4 3.0 431CV COUPE                  | 1,0751                | 4.031,63                                 | 4.837,95                                 | 8.063,25                                 | 9.675,90                                 |
| 22736      | BMW   | M4 3.0 500CV GTS COUPE              | 1,5714                | 5.892,75                                 | 7.071,30                                 | 11.785,50                                | 14.142,60                                |
| 29032      | BMW   | M4 CABRIO 3.0 430CV                 | 1,1544                | 4.329,00                                 | 5.194,80                                 | 8.658,00                                 | 10.389,60                                |
| 29022      | BMW   | M4 COUPE 3.0 430CV                  | 1,0944                | 4.104,00                                 | 4.924,80                                 | 8.208,00                                 | 9.849,60                                 |



FRINGE BENEFIT 2026  
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

| ID Modello | 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) |
|------------|---------------|------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 27228      | BMW           | M850i 4.4 XDRIVE 530CV             | 1,5035                | 5.638,13                                 | 6.765,75                                 | 11.276,25                                | 13.531,50                                |
| 29707      | BMW           | X1 SDRIVE 18i 1.5 136CV            | 0,5417                | 2.031,38                                 | 2.437,65                                 | 4.062,75                                 | 4.875,30                                 |
| 22533      | BMW           | X1 SDRIVE 18i 1.5 136CV            | 0,5194                | 1.947,75                                 | 2.337,30                                 | 3.895,50                                 | 4.674,60                                 |
| 28008      | BMW           | X1 SDRIVE 18i 1.5 140CV            | 0,5433                | 2.037,38                                 | 2.444,85                                 | 4.074,75                                 | 4.889,70                                 |
| 29708      | BMW           | X1 SDRIVE 20i 2.0 178CV            | 0,6253                | 2.344,88                                 | 2.813,85                                 | 4.689,75                                 | 5.627,70                                 |
| 26750      | BMW           | X1 SDRIVE 20i 2.0 192CV            | 0,6318                | 2.369,25                                 | 2.843,10                                 | 4.738,50                                 | 5.686,20                                 |
| 29709      | BMW           | X2 SDRIVE 18i 1.5 136CV            | 0,5979                | 2.242,13                                 | 2.690,55                                 | 4.484,25                                 | 5.381,10                                 |
| 25868      | BMW           | X2 SDRIVE 18i 1.5 140CV            | 0,5490                | 2.058,75                                 | 2.470,50                                 | 4.117,50                                 | 4.941,00                                 |
| 29710      | BMW           | X2 SDRIVE 20i 2.0 178CV            | 0,6907                | 2.590,13                                 | 3.108,15                                 | 5.180,25                                 | 6.216,30                                 |
| 26928      | BMW           | X2 SDRIVE 20i 2.0 192CV            | 0,6375                | 2.390,63                                 | 2.868,75                                 | 4.781,25                                 | 5.737,50                                 |
| 28598      | BMW           | X2 XDRIVE M35i 2.0 306CV           | 0,8775                | 3.290,63                                 | 3.948,75                                 | 6.581,25                                 | 7.897,50                                 |
| 28599      | BMW           | X3 M 3.0 480CV                     | 1,1820                | 4.432,50                                 | 5.319,00                                 | 8.865,00                                 | 10.638,00                                |
| 24990      | BMW           | X3 XDRIVE 20i 2.0 184CV            | 0,8269                | 3.100,88                                 | 3.721,05                                 | 6.201,75                                 | 7.442,10                                 |
| 26768      | BMW           | X3 XDRIVE 30i 2.0 252CV            | 0,7939                | 2.977,13                                 | 3.572,55                                 | 5.954,25                                 | 7.145,10                                 |
| 24053      | BMW           | X3 XDRIVE M40i 3.0 360CV           | 0,9680                | 3.630,00                                 | 4.356,00                                 | 7.260,00                                 | 8.712,00                                 |
| 26388      | BMW           | X4 XDRIVE 20i 2.0 184CV MY2018     | 0,8746                | 3.279,75                                 | 3.935,70                                 | 6.559,50                                 | 7.871,40                                 |
| 26770      | BMW           | X4 XDRIVE 30i 2.0 252CV            | 0,9450                | 3.543,75                                 | 4.252,50                                 | 7.087,50                                 | 8.505,00                                 |
| 26771      | BMW           | X4 XDRIVE M40i 3.0 353CV           | 1,0118                | 3.794,25                                 | 4.553,10                                 | 7.588,50                                 | 9.106,20                                 |
| 30350      | BMW           | X5 M COMPETITION 625CV             | 1,7383                | 6.518,63                                 | 7.822,35                                 | 13.037,25                                | 15.644,70                                |
| 28600      | BMW           | X5 M50i 4.4 530CV                  | 1,3758                | 5.159,25                                 | 6.191,10                                 | 10.318,50                                | 12.382,20                                |
| 26789      | BMW           | X5 XDRIVE 40i 3.0 340CV            | 1,0022                | 3.758,25                                 | 4.509,90                                 | 7.516,50                                 | 9.019,80                                 |
| 21952      | BMW           | X6 M 4.4 575CV EURO6               | 1,5056                | 5.646,00                                 | 6.775,20                                 | 11.292,00                                | 13.550,40                                |
| 28399      | BMW           | X6 M50i 4.4 530CV                  | 1,4791                | 5.546,63                                 | 6.655,95                                 | 11.093,25                                | 13.311,90                                |
| 21951      | BMW           | X6 XDRIVE 35i 3.0 306CV EURO6      | 1,0018                | 3.756,75                                 | 4.508,10                                 | 7.513,50                                 | 9.016,20                                 |
| 28398      | BMW           | X6 XDRIVE 40i 3.0 340CV            | 1,0513                | 3.942,38                                 | 4.730,85                                 | 7.884,75                                 | 9.461,70                                 |
| 21847      | BMW           | X6 XDRIVE 50i 4.4 450CV            | 1,1645                | 4.366,88                                 | 5.240,25                                 | 8.733,75                                 | 10.480,50                                |
| 27693      | BMW           | X7 XDRIVE 40i 340CV                | 1,1665                | 4.374,38                                 | 5.249,25                                 | 8.748,75                                 | 10.498,50                                |
| 28602      | BMW           | X7 XDRIVE M50i 4.4 530CV           | 1,6097                | 6.036,38                                 | 7.243,65                                 | 12.072,75                                | 14.487,30                                |
| 27872      | BMW           | Z4 M40i 3.0 340CV                  | 1,0435                | 3.913,13                                 | 4.695,75                                 | 7.826,25                                 | 9.391,50                                 |
| 27870      | BMW           | Z4 SDRIVE 2.0 197CV                | 0,7591                | 2.846,63                                 | 3.415,95                                 | 5.693,25                                 | 6.831,90                                 |
| 27871      | BMW           | Z4 SDRIVE 2.0 258CV                | 0,8465                | 3.174,38                                 | 3.809,25                                 | 6.348,75                                 | 7.618,50                                 |
| 30289      | CADILLAC      | ESCALADE 2022 6.2 V8 AWD 426CV     | 1,6142                | 6.053,25                                 | 7.263,90                                 | 12.106,50                                | 14.527,80                                |
| 30287      | CADILLAC      | XT4 350T 2.0 AWD 230CV             | 0,7659                | 2.872,13                                 | 3.446,55                                 | 5.744,25                                 | 6.893,10                                 |
| 30732      | CIRELLI MOTOR | CIRELLI 2 1.5T 116CV               | 0,4922                | 1.845,75                                 | 2.214,90                                 | 3.691,50                                 | 4.429,80                                 |
| 30412      | CIRELLI MOTOR | CIRELLI 3 1.5T 133CV               | 0,5616                | 2.106,00                                 | 2.527,20                                 | 4.212,00                                 | 5.054,40                                 |
| 30811      | CIRELLI MOTOR | CIRELLI 4 PLUS 1.5T 184CV          | 0,6134                | 2.300,25                                 | 2.760,30                                 | 4.600,50                                 | 5.520,60                                 |
| 30414      | CIRELLI MOTOR | CIRELLI 5 1.5T 197CV               | 0,5891                | 2.209,13                                 | 2.650,95                                 | 4.418,25                                 | 5.301,90                                 |
| 30415      | CIRELLI MOTOR | CIRELLI 7 1.5T 197CV               | 0,6092                | 2.284,50                                 | 2.741,40                                 | 4.569,00                                 | 5.482,80                                 |
| 30813      | CIRELLI MOTOR | CIRELLI 9 1.5T 177CV               | 0,6427                | 2.410,13                                 | 2.892,15                                 | 4.820,25                                 | 5.784,30                                 |
| 23486      | CITROEN       | BERLINGO MULTISPACE 1.6 95CV       | 0,4616                | 1.731,00                                 | 2.077,20                                 | 3.462,00                                 | 4.154,40                                 |
| 26393      | CITROEN       | C1 1.0 VTI 72CV                    | 0,3338                | 1.251,75                                 | 1.502,10                                 | 2.503,50                                 | 3.004,20                                 |
| 26394      | CITROEN       | C1 AIRSCAPE 1.0 VTI 72CV           | 0,3623                | 1.358,63                                 | 1.630,35                                 | 2.717,25                                 | 3.260,70                                 |
| 24468      | CITROEN       | C3 AIRCROSS 1.2 PURETECH 110CV     | 0,4671                | 1.751,63                                 | 2.101,95                                 | 3.503,25                                 | 4.203,90                                 |
| 24449      | CITROEN       | C3 AIRCROSS 1.2 PURETECH 82CV      | 0,3841                | 1.440,38                                 | 1.728,45                                 | 2.880,75                                 | 3.456,90                                 |
| 24469      | CITROEN       | C3 AIRCROSS 1.2 PURETECH S&S 130CV | 0,4951                | 1.856,63                                 | 2.227,95                                 | 3.713,25                                 | 4.455,90                                 |
| 23297      | CITROEN       | C3 III 1.2 110CV                   | 0,4622                | 1.733,25                                 | 2.079,90                                 | 3.466,50                                 | 4.159,80                                 |
| 23295      | CITROEN       | C3 III 1.2 68CV                    | 0,3659                | 1.372,13                                 | 1.646,55                                 | 2.744,25                                 | 3.293,10                                 |
| 23296      | CITROEN       | C3 III 1.2 82CV                    | 0,4389                | 1.645,88                                 | 1.975,05                                 | 3.291,75                                 | 3.950,10                                 |
| 22021      | CITROEN       | C3 PICASSO 1.2 110CV               | 0,4212                | 1.579,50                                 | 1.895,40                                 | 3.159,00                                 | 3.790,80                                 |
| 22570      | CITROEN       | C3 PICASSO 1.4 VTI 95CV            | 0,4536                | 1.701,00                                 | 2.041,20                                 | 3.402,00                                 | 4.082,40                                 |
| 22679      | CITROEN       | C4 1.2 110CV                       | 0,4240                | 1.590,00                                 | 1.908,00                                 | 3.180,00                                 | 3.816,00                                 |
| 30264      | CITROEN       | C4 2020 1.2 PURETECH 100CV         | 0,5008                | 1.878,00                                 | 2.253,60                                 | 3.756,00                                 | 4.507,20                                 |
| 29306      | CITROEN       | C4 2020 1.2 PURETECH 130CV         | 0,5086                | 1.907,25                                 | 2.288,70                                 | 3.814,50                                 | 4.577,40                                 |
| 21625      | CITROEN       | C4 CACTUS 1.2 VTI 75CV             | 0,3980                | 1.492,50                                 | 1.791,00                                 | 2.985,00                                 | 3.582,00                                 |
| 21626      | CITROEN       | C4 CACTUS 1.2 VTI 82CV             | 0,4129                | 1.548,38                                 | 1.858,05                                 | 3.096,75                                 | 3.716,10                                 |
| 21723      | CITROEN       | C4 CACTUS PURETECH 1.2 110CV       | 0,4433                | 1.662,38                                 | 1.994,85                                 | 3.324,75                                 | 3.989,70                                 |
| 28367      | CITROEN       | C4 CACTUS PURETECH 1.2 S&S 130CV   | 0,4849                | 1.818,38                                 | 2.182,05                                 | 3.636,75                                 | 4.364,10                                 |
| 26408      | CITROEN       | C4 SPACETOURER 1.2 130CV           | 0,4945                | 1.854,38                                 | 2.225,25                                 | 3.708,75                                 | 4.450,50                                 |
| 27696      | CITROEN       | C4 SPACETOURER 1.6 180CV           | 0,5446                | 2.042,25                                 | 2.450,70                                 | 4.084,50                                 | 4.901,40                                 |
| 26409      | CITROEN       | C4 SPACETOURER 1.6 THP 165CV       | 0,5555                | 2.083,13                                 | 2.499,75                                 | 4.166,25                                 | 4.999,50                                 |
| 28628      | CITROEN       | C4 SPACETOURER PURETECH 1.2 130CV  | 0,5248                | 1.968,00                                 | 2.361,60                                 | 3.936,00                                 | 4.723,20                                 |
| 30198      | CITROEN       | C4-X 1.2 PURETECH 100CV            | 0,4896                | 1.836,00                                 | 2.203,20                                 | 3.672,00                                 | 4.406,40                                 |
| 30199      | CITROEN       | C4-X 1.2 PURETECH 130CV            | 0,5313                | 1.992,38                                 | 2.390,85                                 | 3.984,75                                 | 4.781,70                                 |
| 27699      | CITROEN       | C5 AIRCROSS 1.2 PURETECH 130CV     | 0,5397                | 2.023,88                                 | 2.428,65                                 | 4.047,75                                 | 4.857,30                                 |
| 27700      | CITROEN       | C5 AIRCROSS 1.6 PURETECH 180CV     | 0,5737                | 2.151,38                                 | 2.581,65                                 | 4.302,75                                 | 5.163,30                                 |
| 29841      | CITROEN       | C5 X 1.2 PURETECH 130CV            | 0,6152                | 2.307,00                                 | 2.768,40                                 | 4.614,00                                 | 5.536,80                                 |
| 29842      | CITROEN       | C5 X 1.6 PURETECH 180CV            | 0,6309                | 2.365,88                                 | 2.839,05                                 | 4.731,75                                 | 5.678,10                                 |
| 30544      | CITROEN       | C5-X 1.2 PURETECH 130CV            | 0,5761                | 2.160,38                                 | 2.592,45                                 | 4.320,75                                 | 5.184,90                                 |



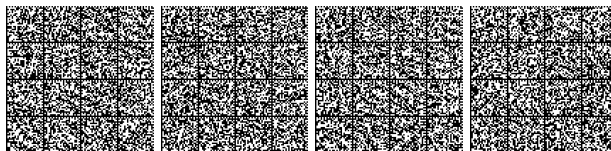
FRINGE BENEFIT 2026  
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

| ID Modello | 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) |
|------------|----------------|-----------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 22903      | CITROEN        | C-ELYSEE 1.2 82CV                       | 0,3901                | 1.462,88                                 | 1.755,45                                 | 2.925,75                                 | 3.510,90                                 |
| 26439      | CITROEN        | GRAND C4 SPACETOURER 1.2 130CV          | 0,5081                | 1.905,38                                 | 2.286,45                                 | 3.810,75                                 | 4.572,90                                 |
| 26440      | CITROEN        | GRAND C4 SPACETOURER 1.6 165CV          | 0,5669                | 2.125,88                                 | 2.551,05                                 | 4.251,75                                 | 5.102,10                                 |
| 28630      | CITROEN        | GRAND C4 SPACETOURER PURETECH 1.2 130CV | 0,5469                | 2.050,88                                 | 2.461,05                                 | 4.101,75                                 | 4.922,10                                 |
| 29771      | CUPRA          | FORMENTOR 2020 2.0 TSI 245CV            | 0,7613                | 2.854,88                                 | 3.425,85                                 | 5.709,75                                 | 6.851,70                                 |
| 29309      | CUPRA          | FORMENTOR 2020 2.0 TSI 4DRIVE 310CV     | 0,8318                | 3.119,25                                 | 3.743,10                                 | 6.238,50                                 | 7.486,20                                 |
| 29770      | CUPRA          | FORMENTOR 2020 2.0 TSI - 4DRIVE 190CV   | 0,7092                | 2.659,50                                 | 3.191,40                                 | 5.319,00                                 | 6.382,80                                 |
| 29927      | CUPRA          | FORMENTOR 2020 2.5 TSI 4DRIVE 390CV     | 0,9828                | 3.685,50                                 | 4.422,60                                 | 7.371,00                                 | 8.845,20                                 |
| 30201      | CUPRA          | LEON 1.5 TSI 150CV                      | 0,5994                | 2.247,75                                 | 2.697,30                                 | 4.495,50                                 | 5.394,60                                 |
| 30202      | CUPRA          | LEON 2.0 TSI 190CV                      | 0,6509                | 2.440,88                                 | 2.929,05                                 | 4.881,75                                 | 5.858,10                                 |
| 29670      | CUPRA          | LEON 2.0 TSI 245CV                      | 0,6984                | 2.619,00                                 | 3.142,80                                 | 5.238,00                                 | 6.285,60                                 |
| 29671      | CUPRA          | LEON 2.0 TSI 300CV                      | 0,7554                | 2.832,75                                 | 3.399,30                                 | 5.665,50                                 | 6.798,60                                 |
| 30204      | CUPRA          | LEON SPORTSTOURER 1.5 TSI 150CV         | 0,6205                | 2.326,88                                 | 2.792,25                                 | 4.653,75                                 | 5.584,50                                 |
| 30205      | CUPRA          | LEON SPORTSTOURER 2.0 TSI 190CV         | 0,6631                | 2.486,63                                 | 2.983,95                                 | 4.973,25                                 | 5.967,90                                 |
| 29672      | CUPRA          | LEON SPORTSTOURER 2.0 TSI 245CV         | 0,7101                | 2.662,88                                 | 3.195,45                                 | 5.325,75                                 | 6.390,90                                 |
| 29630      | CUPRA          | LEON SPORTSTOURER 2.0 TSI 310CV         | 0,8125                | 3.046,88                                 | 3.656,25                                 | 6.093,75                                 | 7.312,50                                 |
| 28512      | DACIA          | DUSTER 1.0 TCE 100CV 4X2                | 0,3607                | 1.352,63                                 | 1.623,15                                 | 2.705,25                                 | 3.246,30                                 |
| 29523      | DACIA          | DUSTER 1.0 TCE 90CV 4X2                 | 0,3958                | 1.484,25                                 | 1.781,10                                 | 2.968,50                                 | 3.562,20                                 |
| 28264      | DACIA          | DUSTER 1.3 TCE 130CV 4X2                | 0,4202                | 1.575,75                                 | 1.890,90                                 | 3.151,50                                 | 3.781,80                                 |
| 28513      | DACIA          | DUSTER 1.3 TCE 130CV 4X4                | 0,4394                | 1.647,75                                 | 1.977,30                                 | 3.295,50                                 | 3.954,60                                 |
| 29862      | DACIA          | DUSTER 1.3 TCE 150CV                    | 0,4992                | 1.872,00                                 | 2.246,40                                 | 3.744,00                                 | 4.492,80                                 |
| 28265      | DACIA          | DUSTER 1.3 TCE 150CV 4X2                | 0,4274                | 1.602,75                                 | 1.923,30                                 | 3.205,50                                 | 3.846,60                                 |
| 28514      | DACIA          | DUSTER 1.3 TCE 150CV 4X4                | 0,4528                | 1.698,00                                 | 2.037,60                                 | 3.396,00                                 | 4.075,20                                 |
| 25548      | DACIA          | DUSTER 1.6 115CV S&S 4X2 MY2018         | 0,4091                | 1.534,13                                 | 1.840,95                                 | 3.068,25                                 | 3.681,90                                 |
| 23488      | DACIA          | LOGGY 1.2 TCE 115CV                     | 0,4031                | 1.511,63                                 | 1.813,95                                 | 3.023,25                                 | 3.627,90                                 |
| 22571      | DACIA          | LOGGY 1.6 100CV 5 POSTI                 | 0,3948                | 1.480,50                                 | 1.776,60                                 | 2.961,00                                 | 3.553,20                                 |
| 22572      | DACIA          | LOGGY 1.6 100CV 7 POSTI                 | 0,4022                | 1.508,25                                 | 1.809,90                                 | 3.016,50                                 | 3.619,80                                 |
| 26148      | DACIA          | LOGGY STEPWAY 1.2 TCE 115CV             | 0,4047                | 1.517,63                                 | 1.821,15                                 | 3.035,25                                 | 3.642,30                                 |
| 26128      | DACIA          | LOGAN MCV 0.9 TCE 90CV S&S              | 0,3454                | 1.295,25                                 | 1.554,30                                 | 2.590,50                                 | 3.108,60                                 |
| 26129      | DACIA          | LOGAN MCV 0.9 TCE STEPWAY 90CV          | 0,3705                | 1.389,38                                 | 1.667,25                                 | 2.778,75                                 | 3.334,50                                 |
| 26130      | DACIA          | LOGAN MCV 1.0 SCE 75CV                  | 0,3376                | 1.266,00                                 | 1.519,20                                 | 2.532,00                                 | 3.038,40                                 |
| 26108      | DACIA          | SANDERO 0.9 TCE 90CV S&S                | 0,3323                | 1.246,13                                 | 1.495,35                                 | 2.492,25                                 | 2.990,70                                 |
| 26109      | DACIA          | SANDERO 1.0 SCE 75CV                    | 0,3250                | 1.218,75                                 | 1.462,50                                 | 2.437,50                                 | 2.925,00                                 |
| 22774      | DACIA          | SANDERO STEPWAY 0.9 TCE 90CV            | 0,3622                | 1.358,25                                 | 1.629,90                                 | 2.716,50                                 | 3.259,80                                 |
| 29053      | DACIA          | SANDERO STEPWAY 1.0 SCE 75CV            | 0,3429                | 1.285,88                                 | 1.543,05                                 | 2.571,75                                 | 3.086,10                                 |
| 30122      | DFSK           | GLORY 500 1.5 116CV                     | 0,4887                | 1.832,63                                 | 2.199,15                                 | 3.665,25                                 | 4.398,30                                 |
| 31063      | DFSK           | GLORY 600 1.5 184CV AUT                 | 0,6154                | 2.307,75                                 | 2.769,30                                 | 4.615,50                                 | 5.538,60                                 |
| 30124      | DFSK           | GLORY IX5 1.5 145CV                     | 0,6147                | 2.305,13                                 | 2.766,15                                 | 4.610,25                                 | 5.532,30                                 |
| 30336      | DR AUTOMOBILES | DR 7 1.5 T 160CV                        | 0,6177                | 2.316,38                                 | 2.779,65                                 | 4.632,75                                 | 5.559,30                                 |
| 28878      | DR AUTOMOBILES | DR EVO 1.6 126CV                        | 0,4495                | 1.685,63                                 | 2.022,75                                 | 3.371,25                                 | 4.045,50                                 |
| 29196      | DR AUTOMOBILES | DR F35 1.5 156CV                        | 0,5253                | 1.969,88                                 | 2.363,85                                 | 3.939,75                                 | 4.727,70                                 |
| 22181      | DR AUTOMOBILES | DR0 1.0 70CV                            | 0,3217                | 1.206,38                                 | 1.447,65                                 | 2.412,75                                 | 2.895,30                                 |
| 28515      | DR AUTOMOBILES | DR3 S1 1.5 106CV                        | 0,4352                | 1.632,00                                 | 1.958,40                                 | 3.264,00                                 | 3.916,80                                 |
| 29414      | DR AUTOMOBILES | DR3 S2 1.5 115CV                        | 0,4565                | 1.711,88                                 | 2.054,25                                 | 3.423,75                                 | 4.108,50                                 |
| 26070      | DR AUTOMOBILES | DR4 1.6 115CV                           | 0,4647                | 1.742,63                                 | 2.091,15                                 | 3.485,25                                 | 4.182,30                                 |
| 29876      | DR AUTOMOBILES | DR4 2022 1.5 116CV                      | 0,5270                | 1.976,25                                 | 2.371,50                                 | 3.952,50                                 | 4.743,00                                 |
| 29877      | DR AUTOMOBILES | DR4 2022 1.5 TURBO DCT 154CV            | 0,5486                | 2.057,25                                 | 2.468,70                                 | 4.114,50                                 | 4.937,40                                 |
| 22183      | DR AUTOMOBILES | DR5 1.6 126CV                           | 0,4485                | 1.681,88                                 | 2.018,25                                 | 3.363,75                                 | 4.036,50                                 |
| 22647      | DR AUTOMOBILES | DR5 2.0 139CV 4WD                       | 0,5040                | 1.890,00                                 | 2.268,00                                 | 3.780,00                                 | 4.536,00                                 |
| 28164      | DR AUTOMOBILES | DR6 1.5 TURBO 150CV                     | 0,4816                | 1.806,00                                 | 2.167,20                                 | 3.612,00                                 | 4.334,40                                 |
| 23496      | DS             | DS3 1.2 82CV                            | 0,4003                | 1.501,13                                 | 1.801,35                                 | 3.002,25                                 | 3.602,70                                 |
| 28214      | DS             | DS3 1.2 CROSSBACK PURETECH 100CV        | 0,4891                | 1.834,13                                 | 2.200,95                                 | 3.668,25                                 | 4.401,90                                 |
| 28215      | DS             | DS3 1.2 CROSSBACK PURETECH 130CV AUT    | 0,5241                | 1.965,38                                 | 2.358,45                                 | 3.930,75                                 | 4.716,90                                 |
| 28216      | DS             | DS3 1.2 CROSSBACK PURETECH 155CV AUT    | 0,5826                | 2.184,75                                 | 2.621,70                                 | 4.369,50                                 | 5.243,40                                 |
| 22746      | DS             | DS3 1.2 PURETECH 130CV                  | 0,4363                | 1.636,13                                 | 1.963,35                                 | 3.272,25                                 | 3.926,70                                 |
| 24508      | DS             | DS3 1.2 PURETECH 110CV MY2017           | 0,4234                | 1.587,75                                 | 1.905,30                                 | 3.175,50                                 | 3.810,60                                 |
| 24509      | DS             | DS3 1.2 PURETECH 110CV CABRIO MY2017    | 0,4516                | 1.693,50                                 | 2.032,20                                 | 3.387,00                                 | 4.064,40                                 |
| 22748      | DS             | DS3 1.2 PURETECH 130CV CABRIO           | 0,4643                | 1.741,13                                 | 2.089,35                                 | 3.482,25                                 | 4.178,70                                 |
| 22747      | DS             | DS3 1.6 PERFORMANCE 208CV               | 0,5385                | 2.019,38                                 | 2.423,25                                 | 4.038,75                                 | 4.846,50                                 |
| 22749      | DS             | DS3 1.6 PERFORMANCE 208CV CABRIO        | 0,5602                | 2.100,75                                 | 2.520,90                                 | 4.201,50                                 | 5.041,80                                 |
| 21876      | DS             | DS3 1.6 THP 165CV                       | 0,4920                | 1.845,00                                 | 2.214,00                                 | 3.690,00                                 | 4.428,00                                 |
| 21878      | DS             | DS3 1.6 THP 165CV CABRIO                | 0,5154                | 1.932,75                                 | 2.319,30                                 | 3.865,50                                 | 4.638,60                                 |
| 30160      | DS             | DS3 2022 PURETECH 1.2 100CV             | 0,5364                | 2.011,50                                 | 2.413,80                                 | 4.023,00                                 | 4.827,60                                 |
| 30161      | DS             | DS3 2022 PURETECH 1.2 AUT 130CV         | 0,5887                | 2.207,63                                 | 2.649,15                                 | 4.415,25                                 | 5.298,30                                 |
| 24528      | DS             | DS4 1.2 PURETECH 131CV MY2017           | 0,4922                | 1.845,75                                 | 2.214,90                                 | 3.691,50                                 | 4.429,80                                 |
| 30984      | DS             | DS4 1.2 PURETECH AUT 120CV MOD 2024     | 0,6269                | 2.350,88                                 | 2.821,05                                 | 4.701,75                                 | 5.642,10                                 |
| 21880      | DS             | DS4 1.6 THP 165CV                       | 0,5149                | 1.930,88                                 | 2.317,05                                 | 3.861,75                                 | 4.634,10                                 |
| 29766      | DS             | DS4 2021 1.2 130CV                      | 0,6018                | 2.256,75                                 | 2.708,10                                 | 4.513,50                                 | 5.416,20                                 |



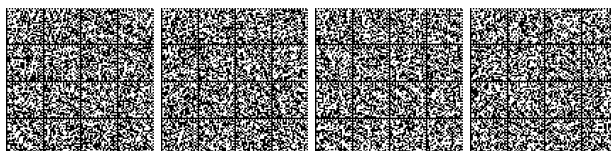
**FRINGE BENEFIT 2026**  
**AUTOVEICOLI A BENZINA FUORI PRODUZIONE**

| ID Modello | 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) |
|------------|---------|----------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 29767      | DS      | DS4 2021 1.6 180CV               | 0,6374                | 2.390,25                                 | 2.868,30                                 | 4.780,50                                 | 5.736,60                                 |
| 22313      | DS      | DS5 1.6 THP 165CV                | 0,5778                | 2.166,75                                 | 2.600,10                                 | 4.333,50                                 | 5.200,20                                 |
| 22574      | DS      | DS5 1.6 THP 210CV                | 0,6278                | 2.354,25                                 | 2.825,10                                 | 4.708,50                                 | 5.650,20                                 |
| 29056      | DS      | DS7 1.2 CROSSBACK 130CV AUT      | 0,5514                | 2.067,75                                 | 2.481,30                                 | 4.135,50                                 | 4.962,60                                 |
| 27707      | DS      | DS7 1.2 CROSSBACK PURETECH 130CV | 0,5154                | 1.932,75                                 | 2.319,30                                 | 3.865,50                                 | 4.638,60                                 |
| 25008      | DS      | DS7 1.6 CROSSBACK PURETECH 180CV | 0,6496                | 2.436,00                                 | 2.923,20                                 | 4.872,00                                 | 5.846,40                                 |
| 25009      | DS      | DS7 1.6 CROSSBACK PURETECH 225CV | 0,6193                | 2.322,38                                 | 2.786,85                                 | 4.644,75                                 | 5.573,70                                 |
| 31274      | EMC     | WAVE 2 1.5 MT 103CV MOD 2024     | 0,4354                | 1.632,75                                 | 1.959,30                                 | 3.265,50                                 | 3.918,60                                 |
| 22579      | FERRARI | 488 GTB 670CV                    | 2,0495                | 7.685,63                                 | 9.222,75                                 | 15.371,25                                | 18.445,50                                |
| 24349      | FERRARI | 812 SUPERFAST 6.5 800CV          | 3,0828                | 11.560,50                                | 13.872,60                                | 23.121,00                                | 27.745,20                                |
| 23504      | FERRARI | F12 BERLINETTA 6.3 740CV         | 2,6531                | 9.949,13                                 | 11.938,95                                | 19.898,25                                | 23.877,90                                |
| 28633      | FERRARI | F8 TRIBUTO 4.0 720CV             | 2,4428                | 9.160,50                                 | 10.992,60                                | 18.321,00                                | 21.985,20                                |
| 23576      | FERRARI | GTC4 LUSSO 6.3 689CV             | 2,6255                | 9.845,63                                 | 11.814,75                                | 19.691,25                                | 23.629,50                                |
| 24548      | FERRARI | PORTOFINO 3.9 600CV              | 2,1245                | 7.966,88                                 | 9.560,25                                 | 15.933,75                                | 19.120,50                                |
| 22683      | FIAT    | 124 SPIDER 1.4 MULTIAIR 140CV    | 0,5551                | 2.081,63                                 | 2.497,95                                 | 4.163,25                                 | 4.995,90                                 |
| 23514      | FIAT    | 500 0.9 TWINAIR 85CV             | 0,3687                | 1.382,63                                 | 1.659,15                                 | 2.765,25                                 | 3.318,30                                 |
| 21379      | FIAT    | 500 0.9 TWINAIR TURBO 105CV      | 0,4073                | 1.527,38                                 | 1.832,85                                 | 3.054,75                                 | 3.665,70                                 |
| 23515      | FIAT    | 500 1.2 69CV                     | 0,3751                | 1.406,63                                 | 1.687,95                                 | 2.813,25                                 | 3.375,90                                 |
| 28842      | FIAT    | 500 1.2 DUALOGIC 69CV            | 0,3910                | 1.466,25                                 | 1.759,50                                 | 2.932,50                                 | 3.519,00                                 |
| 23516      | FIAT    | 500C 0.9 TWINAIR 85CV            | 0,3961                | 1.485,38                                 | 1.782,45                                 | 2.970,75                                 | 3.564,90                                 |
| 21380      | FIAT    | 500C 0.9 TWINAIR TURBO 105CV     | 0,4354                | 1.632,75                                 | 1.959,30                                 | 3.265,50                                 | 3.918,60                                 |
| 23517      | FIAT    | 500C 1.2 69CV                    | 0,4033                | 1.512,38                                 | 1.814,85                                 | 3.024,75                                 | 3.629,70                                 |
| 28844      | FIAT    | 500C 1.2 DUALOGIC 69CV CABRIO    | 0,4128                | 1.548,00                                 | 1.857,60                                 | 3.096,00                                 | 3.715,20                                 |
| 20570      | FIAT    | 500L 1.4 95CV                    | 0,4566                | 1.712,25                                 | 2.054,70                                 | 3.424,50                                 | 4.109,40                                 |
| 28402      | FIAT    | 500L 1.4 S&S 95CV                | 0,4921                | 1.845,38                                 | 2.214,45                                 | 3.690,75                                 | 4.428,90                                 |
| 23868      | FIAT    | 500L WAGON 09 TWINAIR 105CV      | 0,4255                | 1.595,63                                 | 1.914,75                                 | 3.191,25                                 | 3.829,50                                 |
| 27230      | FIAT    | 500X 1.0 T3 120CV                | 0,4903                | 1.838,63                                 | 2.206,35                                 | 3.677,25                                 | 4.412,70                                 |
| 27461      | FIAT    | 500X 1.3 T4 150CV                | 0,4970                | 1.863,75                                 | 2.236,50                                 | 3.727,50                                 | 4.473,00                                 |
| 21955      | FIAT    | 500X 1.6 E-TORQ 110CV            | 0,4760                | 1.785,00                                 | 2.142,00                                 | 3.570,00                                 | 4.284,00                                 |
| 23520      | FIAT    | PANDA 0.9 TWINAIR T 85CV         | 0,3540                | 1.327,50                                 | 1.593,00                                 | 2.655,00                                 | 3.186,00                                 |
| 29057      | FIAT    | PANDA 0.9 TWINAIR T S&S 85CV 4X4 | 0,3980                | 1.492,50                                 | 1.791,00                                 | 2.985,00                                 | 3.582,00                                 |
| 23521      | FIAT    | PANDA 1.2 69CV                   | 0,3642                | 1.365,75                                 | 1.638,90                                 | 2.731,50                                 | 3.277,80                                 |
| 29418      | FIAT    | PANDA 2021 0.9 85CV 4X4          | 0,4185                | 1.569,38                                 | 1.883,25                                 | 3.138,75                                 | 3.766,50                                 |
| 21784      | FIAT    | PANDA CROSS 0.9 TWINAIR 90CV 4X4 | 0,4420                | 1.657,50                                 | 1.989,00                                 | 3.315,00                                 | 3.978,00                                 |
| 29419      | FIAT    | PANDA CROSS 2021 0.9 85CV 4X4    | 0,4319                | 1.619,63                                 | 1.943,55                                 | 3.239,25                                 | 3.887,10                                 |
| 23522      | FIAT    | PUNTO 1.2 8V 69CV                | 0,3965                | 1.486,88                                 | 1.784,25                                 | 2.973,75                                 | 3.568,50                                 |
| 29478      | FIAT    | TIPO 1.0 100CV 5 PORTE           | 0,4752                | 1.782,00                                 | 2.138,40                                 | 3.564,00                                 | 4.276,80                                 |
| 23465      | FIAT    | TIPO 1.4 120CV SW MY2016         | 0,4750                | 1.781,25                                 | 2.137,50                                 | 3.562,50                                 | 4.275,00                                 |
| 23463      | FIAT    | TIPO 1.4 5PORTE 120CV            | 0,4578                | 1.716,75                                 | 2.060,10                                 | 3.433,50                                 | 4.120,20                                 |
| 22777      | FIAT    | TIPO 1.4 5PORTE 95CV MY2016      | 0,4378                | 1.641,75                                 | 1.970,10                                 | 3.283,50                                 | 3.940,20                                 |
| 22619      | FIAT    | TIPO 1.4 95CV MY2016             | 0,4279                | 1.604,63                                 | 1.925,55                                 | 3.209,25                                 | 3.851,10                                 |
| 22779      | FIAT    | TIPO 1.4 95CV SW MY2016          | 0,4478                | 1.679,25                                 | 2.015,10                                 | 3.358,50                                 | 4.030,20                                 |
| 29479      | FIAT    | TIPO STATION 1.0 100CV SW        | 0,4889                | 1.833,38                                 | 2.200,05                                 | 3.666,75                                 | 4.400,10                                 |
| 23530      | FORD    | B-MAX 1.0 ECOBOOST 100CV         | 0,4215                | 1.580,63                                 | 1.896,75                                 | 3.161,25                                 | 3.793,50                                 |
| 23531      | FORD    | B-MAX 1.0 ECOBOOST 125CV         | 0,4354                | 1.632,75                                 | 1.959,30                                 | 3.265,50                                 | 3.918,60                                 |
| 23532      | FORD    | B-MAX 1.4 90CV PLUS              | 0,4446                | 1.667,25                                 | 2.000,70                                 | 3.334,50                                 | 4.001,40                                 |
| 23533      | FORD    | B-MAX 1.6 105CV POWERSHIFT       | 0,4612                | 1.729,50                                 | 2.075,40                                 | 3.459,00                                 | 4.150,80                                 |
| 22193      | FORD    | C MAX 1.5 ECOBOOST 150CV         | 0,5262                | 1.973,25                                 | 2.367,90                                 | 3.946,50                                 | 4.735,80                                 |
| 23534      | FORD    | C-MAX PLUS 1.0 ECOBOOST 100CV    | 0,4402                | 1.650,75                                 | 1.980,90                                 | 3.301,50                                 | 3.961,80                                 |
| 23535      | FORD    | C-MAX PLUS 1.0 ECOBOOST 125CV    | 0,4748                | 1.780,50                                 | 2.136,60                                 | 3.561,00                                 | 4.273,20                                 |
| 26150      | FORD    | ECOSPORT 1.0 ECOBOOST S&S 100CV  | 0,4190                | 1.571,25                                 | 1.885,50                                 | 3.142,50                                 | 3.771,00                                 |
| 25474      | FORD    | ECOSPORT 1.0 ECOBOOST S&S 125CV  | 0,4671                | 1.751,63                                 | 2.101,95                                 | 3.503,25                                 | 4.203,90                                 |
| 25475      | FORD    | ECOSPORT 1.0 ECOBOOST S&S 140CV  | 0,4379                | 1.642,13                                 | 1.970,55                                 | 3.284,25                                 | 3.941,10                                 |
| 28674      | FORD    | EDGE 2.0 ECOBLUE 150CV           | 0,6938                | 2.601,75                                 | 3.122,10                                 | 5.203,50                                 | 6.244,20                                 |
| 29198      | FORD    | FIESTA 1.0 125CV ECOBOOST        | 0,4323                | 1.621,13                                 | 1.945,35                                 | 3.242,25                                 | 3.890,70                                 |
| 28163      | FORD    | FIESTA 1.0 ECOBOOST 86CV         | 0,4109                | 1.540,88                                 | 1.849,05                                 | 3.081,75                                 | 3.698,10                                 |
| 28710      | FORD    | FIESTA 1.0 ECOBOOST 95CV         | 0,3913                | 1.467,38                                 | 1.760,85                                 | 2.934,75                                 | 3.521,70                                 |
| 23733      | FORD    | FIESTA 1.0 ECOBOOST 125CV MY2017 | 0,4063                | 1.523,63                                 | 1.828,35                                 | 3.047,25                                 | 3.656,70                                 |
| 24131      | FORD    | FIESTA 1.0 ECOBOOST 140CV MY2017 | 0,4247                | 1.592,63                                 | 1.911,15                                 | 3.185,25                                 | 3.822,30                                 |
| 23732      | FORD    | FIESTA 1.0 PLUS 100CV MY2017     | 0,3778                | 1.416,75                                 | 1.700,10                                 | 2.833,50                                 | 3.400,20                                 |
| 28711      | FORD    | FIESTA 1.1 75CV                  | 0,4419                | 1.657,13                                 | 1.988,55                                 | 3.314,25                                 | 3.977,10                                 |
| 23734      | FORD    | FIESTA 1.1 PLUS 70CV MY2017      | 0,3761                | 1.410,38                                 | 1.692,45                                 | 2.820,75                                 | 3.384,90                                 |
| 23735      | FORD    | FIESTA 1.1 PLUS 85CV MY2017      | 0,3820                | 1.432,50                                 | 1.719,00                                 | 2.865,00                                 | 3.438,00                                 |
| 26588      | FORD    | FIESTA 1.5 ST 200CV              | 0,5198                | 1.949,25                                 | 2.339,10                                 | 3.898,50                                 | 4.678,20                                 |
| 26429      | FORD    | FOCUS IV 1.0 ECOBOOST 100CV      | 0,4569                | 1.713,38                                 | 2.056,05                                 | 3.426,75                                 | 4.112,10                                 |
| 26430      | FORD    | FOCUS IV 1.0 ECOBOOST 125CV      | 0,4792                | 1.797,00                                 | 2.156,40                                 | 3.594,00                                 | 4.312,80                                 |
| 27888      | FORD    | FOCUS IV 1.5 ECOBOOST 150CV      | 0,5197                | 1.948,88                                 | 2.338,65                                 | 3.897,75                                 | 4.677,30                                 |
| 28368      | FORD    | FOCUS IV 2.3 ECOBOOST 280CV      | 0,7198                | 2.699,25                                 | 3.239,10                                 | 5.398,50                                 | 6.478,20                                 |



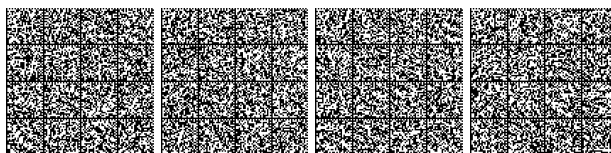
FRINGE BENEFIT 2026  
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

| ID Modello | 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) |
|------------|-----------------|----------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 26434      | FORD            | FOCUS IV STATION 1.0 ECOBOOST 100CV SW | 0,4407                | 1.652,63                                 | 1.983,15                                 | 3.305,25                                 | 3.966,30                                 |
| 26435      | FORD            | FOCUS IV STATION 1.0 ECOBOOST 125CV SW | 0,4869                | 1.825,88                                 | 2.191,05                                 | 3.651,75                                 | 4.382,10                                 |
| 27889      | FORD            | FOCUS IV STATION 1.5 ECOBOOST 150CV SW | 0,5308                | 1.990,50                                 | 2.388,60                                 | 3.981,00                                 | 4.777,20                                 |
| 25468      | FORD            | GALAXY 2.0 ECOBOOST S&S 160CV          | 0,6318                | 2.369,25                                 | 2.843,10                                 | 4.738,50                                 | 5.686,20                                 |
| 25469      | FORD            | GALAXY 2.0 ECOBOOST S&S AUT 240CV      | 0,7136                | 2.676,00                                 | 3.211,20                                 | 5.352,00                                 | 6.422,40                                 |
| 26948      | FORD            | KA+ 1.2 70CV                           | 0,3503                | 1.313,63                                 | 1.576,35                                 | 2.627,25                                 | 3.152,70                                 |
| 26949      | FORD            | KA+ 1.2 86CV                           | 0,3638                | 1.364,25                                 | 1.637,10                                 | 2.728,50                                 | 3.274,20                                 |
| 22539      | FORD            | KUGA 1.5 120CV 2WD ECOBOOST            | 0,4954                | 1.857,75                                 | 2.229,30                                 | 3.715,50                                 | 4.458,60                                 |
| 21803      | FORD            | KUGA 1.5 150CV 2WD ECOBOOST            | 0,5350                | 2.006,25                                 | 2.407,50                                 | 4.012,50                                 | 4.815,00                                 |
| 29202      | FORD            | KUGA 2019 1.5 ECOBOOST 120CV 2WD       | 0,5079                | 1.904,63                                 | 2.285,55                                 | 3.809,25                                 | 4.571,10                                 |
| 28520      | FORD            | KUGA 2019 1.5 ECOBOOST 150CV 2WD       | 0,5216                | 1.956,00                                 | 2.347,20                                 | 3.912,00                                 | 4.694,40                                 |
| 26508      | FORD            | MONDEO 1.5 ECOBOOST 165CV              | 0,5849                | 2.193,38                                 | 2.632,05                                 | 4.386,75                                 | 5.264,10                                 |
| 26509      | FORD            | MONDEO STATION 1.5 ECOBOOST 165CV SW   | 0,6184                | 2.319,00                                 | 2.782,80                                 | 4.638,00                                 | 5.565,60                                 |
| 21896      | FORD            | MONDEO STATION 2.0 203CV ECOBOOST      | 0,6520                | 2.445,00                                 | 2.934,00                                 | 4.890,00                                 | 5.868,00                                 |
| 21897      | FORD            | MONDEO STATION 2.0 240CV ECOBOOST      | 0,6660                | 2.497,50                                 | 2.997,00                                 | 4.995,00                                 | 5.994,00                                 |
| 29579      | FORD            | MUSTANG 2021 5.0 V8 450CV CABRIO       | 1,0886                | 4.082,25                                 | 4.898,70                                 | 8.164,50                                 | 9.797,40                                 |
| 29577      | FORD            | MUSTANG 2021 5.0 V8 450CV COUPE        | 1,0279                | 3.854,63                                 | 4.625,55                                 | 7.709,25                                 | 9.251,10                                 |
| 29578      | FORD            | MUSTANG 2021 5.0 V8 460CV COUPE        | 1,0416                | 3.906,00                                 | 4.687,20                                 | 7.812,00                                 | 9.374,40                                 |
| 28517      | FORD            | PUMA 2019 1.0 ECOBOOST 125CV           | 0,4531                | 1.699,13                                 | 2.038,95                                 | 3.398,25                                 | 4.077,90                                 |
| 29423      | FORD            | PUMA 2019 1.5 ST 200CV                 | 0,6536                | 2.451,00                                 | 2.941,20                                 | 4.902,00                                 | 5.882,40                                 |
| 27248      | FORD            | S-MAX 1.5 ECOBOOST 165CV               | 0,6246                | 2.342,25                                 | 2.810,70                                 | 4.684,50                                 | 5.621,40                                 |
| 22759      | FORD            | TOURNEO CONNECT 1.0 100CV              | 0,4464                | 1.674,00                                 | 2.008,80                                 | 3.348,00                                 | 4.017,60                                 |
| 22069      | FORD            | TOURNEO COURIER 1.0 100CV              | 0,3923                | 1.471,13                                 | 1.765,35                                 | 2.942,25                                 | 3.530,70                                 |
| 30686      | GIOTTI VICTORIA | V6 1.5T 184CV                          | 0,6038                | 2.264,25                                 | 2.717,10                                 | 4.528,50                                 | 5.434,20                                 |
| 29062      | HONDA           | CIVIC 1.0 126CV                        | 0,4880                | 1.830,00                                 | 2.196,00                                 | 3.660,00                                 | 4.392,00                                 |
| 23436      | HONDA           | CIVIC 1.5 182CV                        | 0,5757                | 2.158,88                                 | 2.590,65                                 | 4.317,75                                 | 5.181,30                                 |
| 26268      | HONDA           | CIVIC 2.0 320CV TYPE-R                 | 0,7380                | 2.767,50                                 | 3.321,00                                 | 5.535,00                                 | 6.642,00                                 |
| 27728      | HONDA           | CR-V 1.5T 173CV                        | 0,5212                | 1.954,50                                 | 2.345,40                                 | 3.909,00                                 | 4.690,80                                 |
| 27729      | HONDA           | CR-V 1.5T AWD 173CV                    | 0,5618                | 2.106,75                                 | 2.528,10                                 | 4.213,50                                 | 5.056,20                                 |
| 27730      | HONDA           | CR-V 1.5T AWD 193CV                    | 0,5941                | 2.227,88                                 | 2.673,45                                 | 4.455,75                                 | 5.346,90                                 |
| 23728      | HONDA           | CR-V 2.0 I-VTEC 155CV 2WD              | 0,5553                | 2.082,38                                 | 2.498,85                                 | 4.164,75                                 | 4.997,70                                 |
| 22433      | HONDA           | HR-V 1.5 VTEC 130 CV                   | 0,4775                | 1.790,63                                 | 2.148,75                                 | 3.581,25                                 | 4.297,50                                 |
| 28158      | HONDA           | HR-V 1.5 VTEC 182CV                    | 0,5301                | 1.987,88                                 | 2.385,45                                 | 3.975,75                                 | 4.770,90                                 |
| 22431      | HONDA           | JAZZ 1.3 102 CV                        | 0,3942                | 1.478,25                                 | 1.773,90                                 | 2.956,50                                 | 3.547,80                                 |
| 22432      | HONDA           | JAZZ 1.3 CVT 102 CV                    | 0,3948                | 1.480,50                                 | 1.776,60                                 | 2.961,00                                 | 3.553,20                                 |
| 25788      | HONDA           | JAZZ 1.5 130CV                         | 0,4430                | 1.661,25                                 | 1.993,50                                 | 3.322,50                                 | 3.987,00                                 |
| 29775      | HYUNDAI         | BAYON 1.2 MPI 84CV                     | 0,4403                | 1.651,13                                 | 1.981,35                                 | 3.302,25                                 | 3.962,70                                 |
| 27468      | HYUNDAI         | I10 1.0 MPI 66CV                       | 0,3410                | 1.278,75                                 | 1.534,50                                 | 2.557,50                                 | 3.069,00                                 |
| 27469      | HYUNDAI         | I10 1.2 MPI 87CV                       | 0,3970                | 1.488,75                                 | 1.786,50                                 | 2.977,50                                 | 3.573,00                                 |
| 28848      | HYUNDAI         | I10 2020 1.0 MPI 67CV                  | 0,3923                | 1.471,13                                 | 1.765,35                                 | 2.942,25                                 | 3.530,70                                 |
| 28847      | HYUNDAI         | I10 2020 1.0 MPI ECOPACK 67CV          | 0,3701                | 1.387,88                                 | 1.665,45                                 | 2.775,75                                 | 3.330,90                                 |
| 27308      | HYUNDAI         | I20 1.0 T-GDI 100CV MY2018             | 0,4304                | 1.614,00                                 | 1.936,80                                 | 3.228,00                                 | 3.873,60                                 |
| 27309      | HYUNDAI         | I20 1.2 75CV MY2018                    | 0,4122                | 1.545,75                                 | 1.854,90                                 | 3.091,50                                 | 3.709,80                                 |
| 27310      | HYUNDAI         | I20 1.2 84CV MY2018                    | 0,4382                | 1.643,25                                 | 1.971,90                                 | 3.286,50                                 | 3.943,80                                 |
| 30745      | HYUNDAI         | I20 1.2 MPI 84CV                       | 0,4468                | 1.675,50                                 | 2.010,60                                 | 3.351,00                                 | 4.021,20                                 |
| 29772      | HYUNDAI         | I20 2021 1.0 T-GDI 100CV               | 0,4625                | 1.734,38                                 | 2.081,25                                 | 3.468,75                                 | 4.162,50                                 |
| 29426      | HYUNDAI         | I20 2021 1.2 MPI 84CV                  | 0,4323                | 1.621,13                                 | 1.945,35                                 | 3.242,25                                 | 3.890,70                                 |
| 29773      | HYUNDAI         | I20 2021 1.6 T-GDI 204CV               | 0,5886                | 2.207,25                                 | 2.648,70                                 | 4.414,50                                 | 5.297,40                                 |
| 23466      | HYUNDAI         | I30 1.0 T-GDI 120CV                    | 0,4328                | 1.623,00                                 | 1.947,60                                 | 3.246,00                                 | 3.895,20                                 |
| 23468      | HYUNDAI         | I30 1.4 MPI 100CV                      | 0,4460                | 1.672,50                                 | 2.007,00                                 | 3.345,00                                 | 4.014,00                                 |
| 23467      | HYUNDAI         | I30 1.4 T-GDI 140CV                    | 0,5062                | 1.898,25                                 | 2.277,90                                 | 3.796,50                                 | 4.555,80                                 |
| 29063      | HYUNDAI         | I30 2.0 T-GDI 250CV                    | 0,6333                | 2.374,88                                 | 2.849,85                                 | 4.749,75                                 | 5.699,70                                 |
| 29832      | HYUNDAI         | I30 2.0 T-GDI 280CV                    | 0,7406                | 2.777,25                                 | 3.332,70                                 | 5.554,50                                 | 6.665,40                                 |
| 24068      | HYUNDAI         | I30 WAGON 1.0 T-GDI 120CV              | 0,4407                | 1.652,63                                 | 1.983,15                                 | 3.305,25                                 | 3.966,30                                 |
| 24070      | HYUNDAI         | I30 WAGON 1.4 MPI 100CV                | 0,4549                | 1.705,88                                 | 2.047,05                                 | 3.411,75                                 | 4.094,10                                 |
| 24069      | HYUNDAI         | I30 WAGON 1.4 T-GDI 140CV              | 0,4931                | 1.849,13                                 | 2.218,95                                 | 3.698,25                                 | 4.437,90                                 |
| 23548      | HYUNDAI         | I40 1.6 135CV                          | 0,5326                | 1.997,25                                 | 2.396,70                                 | 3.994,50                                 | 4.793,40                                 |
| 23549      | HYUNDAI         | IX20 1.4 90CV                          | 0,4302                | 1.613,25                                 | 1.935,90                                 | 3.226,50                                 | 3.871,80                                 |
| 28220      | HYUNDAI         | IX20 1.6 MPI 125CV                     | 0,4898                | 1.836,75                                 | 2.204,10                                 | 3.673,50                                 | 4.408,20                                 |
| 25028      | HYUNDAI         | KONA 1.0 T-GDI 120CV                   | 0,4328                | 1.623,00                                 | 1.947,60                                 | 3.246,00                                 | 3.895,20                                 |
| 30070      | HYUNDAI         | KONA 1.0 T-GDI 120CV 2022              | 0,4614                | 1.730,25                                 | 2.076,30                                 | 3.460,50                                 | 4.152,60                                 |
| 25029      | HYUNDAI         | KONA 1.6 T-GDI 4WD 177CV               | 0,5425                | 2.034,38                                 | 2.441,25                                 | 4.068,75                                 | 4.882,50                                 |
| 30639      | HYUNDAI         | KONA 2024 1.0 120CV                    | 0,5147                | 1.930,13                                 | 2.316,15                                 | 3.860,25                                 | 4.632,30                                 |
| 27088      | HYUNDAI         | TUCSON 1.6 GDI 132CV MY2018            | 0,5450                | 2.043,75                                 | 2.452,50                                 | 4.087,50                                 | 4.905,00                                 |
| 27089      | HYUNDAI         | TUCSON 1.6 T-GDI 177CV MY2018          | 0,6076                | 2.278,50                                 | 2.734,20                                 | 4.557,00                                 | 5.468,40                                 |
| 27090      | HYUNDAI         | TUCSON 1.6 T-GDI 177CV 4WD MY2018      | 0,6606                | 2.477,25                                 | 2.972,70                                 | 4.954,50                                 | 5.945,40                                 |
| 28810      | HYUNDAI         | TUCSON 2020 1.6 GDI 132CV              | 0,5274                | 1.977,75                                 | 2.373,30                                 | 3.955,50                                 | 4.746,60                                 |
| 28849      | HYUNDAI         | TUCSON 2020 1.6 T-GDI 177CV            | 0,5918                | 2.219,25                                 | 2.663,10                                 | 4.438,50                                 | 5.326,20                                 |



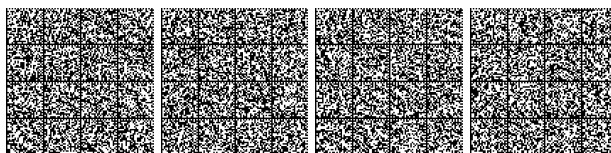
FRINGE BENEFIT 2026  
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

| ID Modello | 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) |
|------------|----------|------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 26168      | INFINITI | Q30 1.6T 122CV MY2018                    | 0,5201                | 1.950,38                                 | 2.340,45                                 | 3.900,75                                 | 4.680,90                                 |
| 26169      | INFINITI | Q30 1.6T 156CV MY2018                    | 0,5650                | 2.118,75                                 | 2.542,50                                 | 4.237,50                                 | 5.085,00                                 |
| 26170      | INFINITI | Q30 2.0T 211CV 2WD MY2018                | 0,6355                | 2.383,13                                 | 2.859,75                                 | 4.766,25                                 | 5.719,50                                 |
| 26171      | INFINITI | Q30 2.0T 211CV 4WD MY2018                | 0,6961                | 2.610,38                                 | 3.132,45                                 | 5.220,75                                 | 6.264,90                                 |
| 23554      | INFINITI | Q50 2.0T 211CV                           | 0,7073                | 2.652,38                                 | 3.182,85                                 | 5.304,75                                 | 6.365,70                                 |
| 23215      | INFINITI | Q60 2.0T 211CV                           | 0,7310                | 2.741,25                                 | 3.289,50                                 | 5.482,50                                 | 6.579,00                                 |
| 23216      | INFINITI | Q60 3.0T 405CV                           | 0,9404                | 3.526,50                                 | 4.231,80                                 | 7.053,00                                 | 8.463,60                                 |
| 21528      | INFINITI | Q70 3.7 S 320CV                          | 1,0206                | 3.827,25                                 | 4.592,70                                 | 7.654,50                                 | 9.185,40                                 |
| 26175      | INFINITI | QX30 2.0T 211CV AWD                      | 0,7220                | 2.707,50                                 | 3.249,00                                 | 5.415,00                                 | 6.498,00                                 |
| 23730      | INFINITI | QX70 3.7 320CV ND                        | 0,9495                | 3.560,63                                 | 4.272,75                                 | 7.121,25                                 | 8.545,50                                 |
| 23731      | INFINITI | QX70 5.0 390CV ND                        | 1,1211                | 4.204,13                                 | 5.044,95                                 | 8.408,25                                 | 10.089,90                                |
| 26510      | JAGUAR   | E-PACE 2.0 200CV AWD                     | 0,7244                | 2.716,50                                 | 3.259,80                                 | 5.433,00                                 | 6.519,60                                 |
| 24168      | JAGUAR   | E-PACE 2.0 249CV AWD                     | 0,7376                | 2.766,00                                 | 3.319,20                                 | 5.532,00                                 | 6.638,40                                 |
| 24169      | JAGUAR   | E-PACE 2.0 300CV AWD                     | 0,8230                | 3.086,25                                 | 3.703,50                                 | 6.172,50                                 | 7.407,00                                 |
| 24093      | JAGUAR   | F-PACE 2.0 250CV AWD                     | 0,7836                | 2.938,50                                 | 3.526,20                                 | 5.877,00                                 | 7.052,40                                 |
| 24094      | JAGUAR   | F-PACE 2.0 300CV AWD                     | 0,8225                | 3.084,38                                 | 3.701,25                                 | 6.168,75                                 | 7.402,50                                 |
| 28266      | JAGUAR   | F-PACE 2019 2.0 250CV AWD                | 0,8389                | 3.145,88                                 | 3.775,05                                 | 6.291,75                                 | 7.550,10                                 |
| 28267      | JAGUAR   | F-PACE 2019 2.0 300CV AWD                | 0,8492                | 3.184,50                                 | 3.821,40                                 | 6.369,00                                 | 7.642,80                                 |
| 28268      | JAGUAR   | F-PACE 2019 5.0 V8 550CV AWD             | 1,3016                | 4.881,00                                 | 5.857,20                                 | 9.762,00                                 | 11.714,40                                |
| 24095      | JAGUAR   | F-PACE 3.0 380CV AWD                     | 1,0380                | 3.892,50                                 | 4.671,00                                 | 7.785,00                                 | 9.342,00                                 |
| 26568      | JAGUAR   | F-TYPE 2.0 AUT 300CV COUPÉ               | 0,8751                | 3.281,63                                 | 3.937,95                                 | 6.563,25                                 | 7.875,90                                 |
| 23555      | JAGUAR   | F-TYPE 3.0 V6 340 CV SPIDER              | 1,0465                | 3.924,38                                 | 4.709,25                                 | 7.848,75                                 | 9.418,50                                 |
| 21531      | JAGUAR   | F-TYPE 3.0 V6 340CV COUPÉ                | 0,9911                | 3.716,63                                 | 4.459,95                                 | 7.433,25                                 | 8.919,90                                 |
| 29071      | JAGUAR   | F-TYPE CONVERTIBILE 2.0 300CV AUT        | 1,0524                | 3.946,50                                 | 4.735,80                                 | 7.893,00                                 | 9.471,60                                 |
| 29072      | JAGUAR   | F-TYPE CONVERTIBILE 5.0 V8 450CV AUT     | 1,3663                | 5.123,63                                 | 6.148,35                                 | 10.247,25                                | 12.296,70                                |
| 29073      | JAGUAR   | F-TYPE CONVERTIBILE 5.0 V8 450CV AUT AWD | 1,4192                | 5.322,00                                 | 6.386,40                                 | 10.644,00                                | 12.772,80                                |
| 29068      | JAGUAR   | F-TYPE COUPÉ 2.0 300CV AUT               | 0,9945                | 3.729,38                                 | 4.475,25                                 | 7.458,75                                 | 8.950,50                                 |
| 29069      | JAGUAR   | F-TYPE COUPÉ 5.0 V8 450CV AUT            | 1,3069                | 4.900,88                                 | 5.881,05                                 | 9.801,75                                 | 11.762,10                                |
| 29070      | JAGUAR   | F-TYPE COUPÉ 5.0 V8 450CV AUT AWD        | 1,3702                | 5.138,25                                 | 6.165,90                                 | 10.276,50                                | 12.331,80                                |
| 21533      | JAGUAR   | F-TYPE R 5.0 V8 551CV COUPÉ              | 1,3885                | 5.206,88                                 | 6.248,25                                 | 10.413,75                                | 12.496,50                                |
| 21532      | JAGUAR   | F-TYPE S 3.0 V6 380CV COUPÉ              | 1,0891                | 4.084,13                                 | 4.900,95                                 | 8.168,25                                 | 9.801,90                                 |
| 21963      | JAGUAR   | XE 2.0 TURBO AUT 200CV                   | 0,6744                | 2.529,00                                 | 3.034,80                                 | 5.058,00                                 | 6.069,60                                 |
| 21964      | JAGUAR   | XE 2.0 TURBO AUT. 240CV                  | 0,7058                | 2.646,75                                 | 3.176,10                                 | 5.293,50                                 | 6.352,20                                 |
| 28222      | JAGUAR   | XE 2019 2.0 250CV AUT                    | 0,8262                | 3.098,25                                 | 3.717,90                                 | 6.196,50                                 | 7.435,80                                 |
| 28223      | JAGUAR   | XE 2019 2.0 300CV AWD AUT                | 0,8004                | 3.001,50                                 | 3.601,80                                 | 6.003,00                                 | 7.203,60                                 |
| 21965      | JAGUAR   | XE 3.0 SC AUT 340CV                      | 0,8680                | 3.255,00                                 | 3.906,00                                 | 6.510,00                                 | 7.812,00                                 |
| 29064      | JAGUAR   | XF 2.0 250CV AUT                         | 0,9020                | 3.382,50                                 | 4.059,00                                 | 6.765,00                                 | 8.118,00                                 |
| 29065      | JAGUAR   | XF 2.0 300CV AWD AUT                     | 0,8655                | 3.245,63                                 | 3.894,75                                 | 6.491,25                                 | 7.789,50                                 |
| 22130      | JAGUAR   | XF 3.0 340CV EURO6                       | 0,9043                | 3.391,13                                 | 4.069,35                                 | 6.782,25                                 | 8.138,70                                 |
| 22131      | JAGUAR   | XF 3.0 340CV AWD EURO6                   | 0,9283                | 3.481,13                                 | 4.177,35                                 | 6.962,25                                 | 8.354,70                                 |
| 22132      | JAGUAR   | XF 3.0 380CV EURO6                       | 0,9657                | 3.621,38                                 | 4.345,65                                 | 7.242,75                                 | 8.691,30                                 |
| 22133      | JAGUAR   | XF 3.0 380CV AWD EURO6                   | 0,9896                | 3.711,00                                 | 4.453,20                                 | 7.422,00                                 | 8.906,40                                 |
| 24088      | JAGUAR   | XF SPORTBRAKE 2.0 250CV SW               | 0,8282                | 3.105,75                                 | 3.726,90                                 | 6.211,50                                 | 7.453,80                                 |
| 29066      | JAGUAR   | XF SPORTBRAKE 2.0 300CV AWD SW           | 0,8959                | 3.359,63                                 | 4.031,55                                 | 6.719,25                                 | 8.063,10                                 |
| 24148      | JAGUAR   | XJ 3.0 V6 AWD 340CV MY2017               | 1,1904                | 4.464,00                                 | 5.356,80                                 | 8.928,00                                 | 10.713,60                                |
| 24149      | JAGUAR   | XJ R575 5.0 575CV MY2017                 | 1,5935                | 5.975,63                                 | 7.170,75                                 | 11.951,25                                | 14.341,50                                |
| 22513      | JAGUAR   | XJR 5.0 V8 550CV                         | 1,5675                | 5.878,13                                 | 7.053,75                                 | 11.756,25                                | 14.107,50                                |
| 29080      | JEEP     | COMPASS 1.3 T4 130CV                     | 0,5248                | 1.968,00                                 | 2.361,60                                 | 3.936,00                                 | 4.723,20                                 |
| 29081      | JEEP     | COMPASS 1.3 T4 150CV                     | 0,5567                | 2.087,63                                 | 2.505,15                                 | 4.175,25                                 | 5.010,30                                 |
| 30016      | JEEP     | COMPASS 1.3 T4 2WD 130CV                 | 0,5446                | 2.042,25                                 | 2.450,70                                 | 4.084,50                                 | 4.901,40                                 |
| 23889      | JEEP     | COMPASS 1.4 140CV 2WD                    | 0,4962                | 1.860,75                                 | 2.232,90                                 | 3.721,50                                 | 4.465,80                                 |
| 30209      | JEEP     | COMPASS 1.4 170 CV 4WD                   | 0,5352                | 2.007,00                                 | 2.408,40                                 | 4.014,00                                 | 4.816,80                                 |
| 26528      | JEEP     | GRAND CHEROKEE 3.6 V6 286CV SUMMIT       | 1,0401                | 3.900,38                                 | 4.680,45                                 | 7.800,75                                 | 9.360,90                                 |
| 26529      | JEEP     | GRAND CHEROKEE 5.7 V8 352CV SUMMIT       | 1,1773                | 4.414,88                                 | 5.297,85                                 | 8.829,75                                 | 10.595,70                                |
| 22090      | JEEP     | GRAND CHEROKEE 6.4 V8 468CV              | 1,2857                | 4.821,38                                 | 5.785,65                                 | 9.642,75                                 | 11.571,30                                |
| 26951      | JEEP     | RENEGADE 1.0 T3 120CV                    | 0,5144                | 1.929,00                                 | 2.314,80                                 | 3.858,00                                 | 4.629,60                                 |
| 27313      | JEEP     | RENEGADE 1.3 T4 150CV                    | 0,5211                | 1.954,13                                 | 2.344,95                                 | 3.908,25                                 | 4.689,90                                 |
| 27488      | JEEP     | WRANGLER 2.0 272CV                       | 0,8288                | 3.108,00                                 | 3.729,60                                 | 6.216,00                                 | 7.459,20                                 |
| 23560      | KIA      | CARENS 1.6 135CV                         | 0,4876                | 1.828,50                                 | 2.194,20                                 | 3.657,00                                 | 4.388,40                                 |
| 28725      | KIA      | CEED 1.0 T-GDI 100CV                     | 0,4345                | 1.629,38                                 | 1.955,25                                 | 3.258,75                                 | 3.910,50                                 |
| 27528      | KIA      | CEED 1.0 T-GDI 120CV                     | 0,4669                | 1.750,88                                 | 2.101,05                                 | 3.501,75                                 | 4.202,10                                 |
| 28726      | KIA      | CEED 1.0 T-GDI 120CV MY2020              | 0,4662                | 1.748,25                                 | 2.097,90                                 | 3.496,50                                 | 4.195,80                                 |
| 27530      | KIA      | CEED 1.4 MPI PURE 100CV                  | 0,4687                | 1.757,63                                 | 2.109,15                                 | 3.515,25                                 | 4.218,30                                 |
| 27529      | KIA      | CEED 1.4 T-GDI 140CV                     | 0,5052                | 1.894,50                                 | 2.273,40                                 | 3.789,00                                 | 4.546,80                                 |
| 28727      | KIA      | CEED 1.6 T-GDI 204CV                     | 0,5912                | 2.217,00                                 | 2.660,40                                 | 4.434,00                                 | 5.320,80                                 |
| 30099      | KIA      | CEED 2022 1.6 T-GDI 204CV                | 0,6314                | 2.367,75                                 | 2.841,30                                 | 4.735,50                                 | 5.682,60                                 |
| 30908      | KIA      | CEED SW 1.0 T-GDI 100CV MOD 2024         | 0,5104                | 1.914,00                                 | 2.296,80                                 | 3.828,00                                 | 4.593,60                                 |
| 23367      | KIA      | OPTIMA SW 2.0 T-GDI 245CV                | 0,7372                | 2.764,50                                 | 3.317,40                                 | 5.529,00                                 | 6.634,80                                 |



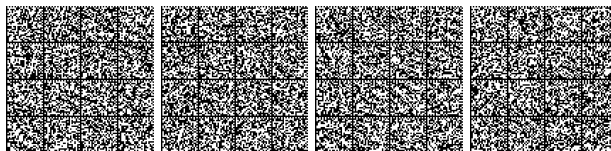
**FRINGE BENEFIT 2026**  
**AUTOVEICOLI A BENZINA FUORI PRODUZIONE**

| ID Modello | 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) |
|------------|-------------|-------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 23893      | KIA         | PICANTO 1.0 67CV                          | 0,3790                | 1.421,25                                 | 1.705,50                                 | 2.842,50                                 | 3.411,00                                 |
| 25508      | KIA         | PICANTO 1.0 12V 100CV                     | 0,4486                | 1.682,25                                 | 2.018,70                                 | 3.364,50                                 | 4.037,40                                 |
| 30819      | KIA         | PICANTO 2024 1.0 63CV                     | 0,4111                | 1.541,63                                 | 1.849,95                                 | 3.083,25                                 | 3.699,90                                 |
| 30822      | KIA         | PICANTO 2024 1.2 79CV                     | 0,4478                | 1.679,25                                 | 2.015,10                                 | 3.358,50                                 | 4.030,20                                 |
| 28226      | KIA         | PROCEED 2019 1.4 T-GDI 140CV              | 0,5466                | 2.049,75                                 | 2.459,70                                 | 4.099,50                                 | 4.919,40                                 |
| 28227      | KIA         | PROCEED 2019 1.6 T-GDI 204CV              | 0,6822                | 2.558,25                                 | 3.069,90                                 | 5.116,50                                 | 6.139,80                                 |
| 26548      | KIA         | RIO 1.0 T-GDI 100CV                       | 0,3859                | 1.447,13                                 | 1.736,55                                 | 2.894,25                                 | 3.473,10                                 |
| 26549      | KIA         | RIO 1.0 T-GDI 120CV GT LINE               | 0,4234                | 1.587,75                                 | 1.905,30                                 | 3.175,50                                 | 3.810,60                                 |
| 29583      | KIA         | RIO 1.2 DPI 84CV                          | 0,4376                | 1.641,00                                 | 1.969,20                                 | 3.282,00                                 | 3.938,40                                 |
| 26550      | KIA         | RIO 1.2 MPI 85CV                          | 0,4077                | 1.528,88                                 | 1.834,65                                 | 3.057,75                                 | 3.669,30                                 |
| 22915      | KIA         | SOUL 1.6 GDI 132CV                        | 0,4757                | 1.783,88                                 | 2.140,65                                 | 3.567,75                                 | 4.281,30                                 |
| 29590      | KIA         | SPORTAGE 1.6 GDI 132CV 2WD                | 0,5448                | 2.043,00                                 | 2.451,60                                 | 4.086,00                                 | 4.903,20                                 |
| 27490      | KIA         | SPORTAGE 1.6 GDI 177CV AWD                | 0,5944                | 2.229,00                                 | 2.674,80                                 | 4.458,00                                 | 5.349,60                                 |
| 22688      | KIA         | SPORTAGE 1.6 GDI 2WD 132CV                | 0,5010                | 1.878,75                                 | 2.254,50                                 | 3.757,50                                 | 4.509,00                                 |
| 25888      | KIA         | STINGER 3.3T-GDI 370CV                    | 0,9232                | 3.462,00                                 | 4.154,40                                 | 6.924,00                                 | 8.308,80                                 |
| 24568      | KIA         | STONIC 1.0 T-GDI 120CV                    | 0,4048                | 1.518,00                                 | 1.821,60                                 | 3.036,00                                 | 3.643,20                                 |
| 24569      | KIA         | STONIC 1.2 MPI 84CV                       | 0,4099                | 1.537,13                                 | 1.844,55                                 | 3.074,25                                 | 3.689,10                                 |
| 24570      | KIA         | STONIC 1.4 MPI 100CV                      | 0,4081                | 1.530,38                                 | 1.836,45                                 | 3.060,75                                 | 3.672,90                                 |
| 29528      | KIA         | STONIC 2020 1.2 DPI 84CV                  | 0,4419                | 1.657,13                                 | 1.988,55                                 | 3.314,25                                 | 3.977,10                                 |
| 23561      | KIA         | VENGA 1.4 90CV                            | 0,4304                | 1.614,00                                 | 1.936,80                                 | 3.228,00                                 | 3.873,60                                 |
| 28524      | KIA         | XCEED 1.0 T-GDI 120CV                     | 0,4771                | 1.789,13                                 | 2.146,95                                 | 3.578,25                                 | 4.293,90                                 |
| 30909      | KIA         | XCEED 1.0 T-GDI 100CV MOD 2024            | 0,4841                | 1.815,38                                 | 2.178,45                                 | 3.630,75                                 | 4.356,90                                 |
| 28525      | KIA         | XCEED 1.4 T-GDI 140CV                     | 0,4933                | 1.849,88                                 | 2.219,85                                 | 3.699,75                                 | 4.439,70                                 |
| 29588      | KIA         | XCEED 1.5 T-GDI 160CV                     | 0,4860                | 1.822,50                                 | 2.187,00                                 | 3.645,00                                 | 4.374,00                                 |
| 28526      | KIA         | XCEED 1.6 T-GDI 204CV                     | 0,5749                | 2.155,88                                 | 2.587,05                                 | 4.311,75                                 | 5.174,10                                 |
| 28776      | LAMBORGHINI | AVENTADOR S 6.5 V12 740CV COUPÉ           | 3,4330                | 12.873,75                                | 15.448,50                                | 25.747,50                                | 30.897,00                                |
| 28777      | LAMBORGHINI | AVENTADOR S 6.5 V12 ROADSTER 740CV SPIDER | 3,7231                | 13.961,63                                | 16.753,95                                | 27.923,25                                | 33.507,90                                |
| 28774      | LAMBORGHINI | HURACAN 5.2 V10 EVO 640CV COUPÉ           | 2,4290                | 9.108,75                                 | 10.930,50                                | 18.217,50                                | 21.861,00                                |
| 28775      | LAMBORGHINI | HURACAN 5.2 V10 EVO 640CV SPIDER          | 2,6100                | 9.787,50                                 | 11.745,00                                | 19.575,00                                | 23.490,00                                |
| 23580      | LAMBORGHINI | HURACAN COUPÉ 5.2 580CV                   | 1,9327                | 7.247,63                                 | 8.697,15                                 | 14.495,25                                | 17.394,30                                |
| 23568      | LANCIA      | YPSILON 0.9 T.AIR 85CV                    | 0,3755                | 1.408,13                                 | 1.689,75                                 | 2.816,25                                 | 3.379,50                                 |
| 22544      | LANCIA      | YPSILON 1.2 69CV                          | 0,3792                | 1.422,00                                 | 1.706,40                                 | 2.844,00                                 | 3.412,80                                 |
| 28533      | LAND ROVER  | DEFENDER 110 2.0 Si4 300CV                | 0,8858                | 3.321,75                                 | 3.986,10                                 | 6.643,50                                 | 7.972,20                                 |
| 29325      | LAND ROVER  | DEFENDER 110 2020 2.0 Si4 300CV 5P        | 0,8869                | 3.325,88                                 | 3.991,05                                 | 6.651,75                                 | 7.982,10                                 |
| 29605      | LAND ROVER  | DEFENDER 110 2020 5.0 V8 525CV 5P         | 1,6430                | 6.161,25                                 | 7.393,50                                 | 12.322,50                                | 14.787,00                                |
| 28529      | LAND ROVER  | DEFENDER 90 2.0 Si4 300CV                 | 0,8428                | 3.160,50                                 | 3.792,60                                 | 6.321,00                                 | 7.585,20                                 |
| 29320      | LAND ROVER  | DEFENDER 90 2020 2.0 Si4 300CV 3P         | 0,8651                | 3.244,13                                 | 3.922,95                                 | 6.488,25                                 | 7.785,90                                 |
| 29604      | LAND ROVER  | DEFENDER 90 2020 5.0 V8 525CV 3P          | 1,6145                | 6.054,38                                 | 7.265,25                                 | 12.108,75                                | 14.530,50                                |
| 28635      | LAND ROVER  | DISCOVERY 2.0 Si4 300CV                   | 0,8812                | 3.304,50                                 | 3.965,40                                 | 6.609,00                                 | 7.930,80                                 |
| 23400      | LAND ROVER  | DISCOVERY 5 3.0 340CV                     | 0,9649                | 3.618,38                                 | 4.342,05                                 | 7.236,75                                 | 8.684,10                                 |
| 21733      | LAND ROVER  | DISCOVERY SPORT 2019 2.0 Si4 240CV        | 0,7112                | 2.667,00                                 | 3.200,40                                 | 5.334,00                                 | 6.400,80                                 |
| 29882      | LAND ROVER  | RANGE ROVER 2022 4.4 V8 530CV             | 1,6693                | 6.259,88                                 | 7.511,85                                 | 12.519,75                                | 15.023,70                                |
| 26829      | LAND ROVER  | RANGE ROVER 5.0 SUPERCHARGED 525CV        | 1,5618                | 5.856,75                                 | 7.028,10                                 | 11.713,50                                | 14.056,20                                |
| 26828      | LAND ROVER  | RANGE ROVER 5.0 SUPERCHARGED 566CV        | 2,6868                | 10.075,50                                | 12.090,60                                | 20.151,00                                | 24.181,20                                |
| 22092      | LAND ROVER  | RANGE ROVER EVOQUE 2.0 Si4 240CV          | 0,7916                | 2.968,50                                 | 3.562,20                                 | 5.937,00                                 | 7.124,40                                 |
| 22623      | LAND ROVER  | RANGE ROVER EVOQUE CABRIO 2.0 240CV       | 0,8378                | 3.141,75                                 | 3.770,10                                 | 6.283,50                                 | 7.540,20                                 |
| 24588      | LAND ROVER  | RANGE ROVER SPORT 2.0 Si4 300CV           | 0,9490                | 3.558,75                                 | 4.270,50                                 | 7.117,50                                 | 8.541,00                                 |
| 30081      | LAND ROVER  | RANGE ROVER SPORT 2022 4.4 V8 530CV       | 1,7033                | 6.387,38                                 | 7.664,85                                 | 12.774,75                                | 15.329,70                                |
| 24589      | LAND ROVER  | RANGE ROVER SPORT 3.0 D 340CV             | 1,0642                | 3.990,75                                 | 4.788,90                                 | 7.981,50                                 | 9.577,80                                 |
| 24591      | LAND ROVER  | RANGE ROVER SPORT 5.0 575CV               | 1,5767                | 5.912,63                                 | 7.095,15                                 | 11.825,25                                | 14.190,30                                |
| 24590      | LAND ROVER  | RANGE ROVER SPORT 5.0 V8 525CV            | 1,3283                | 4.981,13                                 | 5.977,35                                 | 9.962,25                                 | 11.954,70                                |
| 24808      | LAND ROVER  | RANGE ROVER VELAR 2.0 Si4 250CV           | 0,9480                | 3.555,00                                 | 4.266,00                                 | 7.110,00                                 | 8.532,00                                 |
| 24813      | LAND ROVER  | RANGE ROVER VELAR 2.0 Si4 300CV           | 0,8788                | 3.295,50                                 | 3.954,60                                 | 6.591,00                                 | 7.909,20                                 |
| 24809      | LAND ROVER  | RANGE ROVER VELAR 3.0 SC Si6 380CV        | 0,9908                | 3.715,50                                 | 4.458,60                                 | 7.431,00                                 | 8.917,20                                 |
| 28156      | LAND ROVER  | RANGE ROVER VELAR 5.0 V8 550CV            | 1,3840                | 5.190,00                                 | 6.228,00                                 | 10.380,00                                | 12.456,00                                |
| 28636      | LEXUS       | LC 5.0 477CV                              | 1,5105                | 5.664,38                                 | 6.797,25                                 | 11.328,75                                | 13.594,50                                |
| 30624      | LEXUS       | LC CABRIO 5.0 V8 464CV                    | 1,6282                | 6.105,75                                 | 7.326,90                                 | 12.211,50                                | 14.653,80                                |
| 30622      | LEXUS       | LC COUPÉ 5.0 V8 477CV                     | 1,5208                | 5.703,00                                 | 6.843,60                                 | 11.406,00                                | 13.687,20                                |
| 30625      | LEXUS       | RC 5.0 V8 464                             | 1,3087                | 4.907,63                                 | 5.889,15                                 | 9.815,25                                 | 11.778,30                                |
| 25528      | LOTUS       | ELISE SPORT 1.6 136CV CABRIOLET           | 0,6509                | 2.440,88                                 | 2.929,05                                 | 4.881,75                                 | 5.858,10                                 |
| 30504      | MAHINDRA    | KUV100 1.2 83CV                           | 0,3740                | 1.402,50                                 | 1.683,00                                 | 2.805,00                                 | 3.366,00                                 |
| 29090      | MASERATI    | GHIBLI 3.0 350CV                          | 1,0870                | 4.076,25                                 | 4.891,50                                 | 8.152,50                                 | 9.783,00                                 |
| 29091      | MASERATI    | GHIBLI 3.0 430CV                          | 1,2864                | 4.824,00                                 | 5.788,80                                 | 9.648,00                                 | 11.577,60                                |
| 24350      | MASERATI    | GHIBLI 3.0 V6 430CV S                     | 1,3033                | 4.887,38                                 | 5.864,85                                 | 9.774,75                                 | 11.729,70                                |
| 24351      | MASERATI    | GHIBLI 3.0 V6 Q4 430CV S                  | 1,3356                | 5.008,50                                 | 6.010,20                                 | 10.017,00                                | 12.020,40                                |
| 24352      | MASERATI    | GHIBLI 3.8 V8 GTS 530CV                   | 1,6884                | 6.331,50                                 | 7.597,80                                 | 12.663,00                                | 15.195,60                                |
| 28638      | MASERATI    | GRANCABRIO 4.7 460CV                      | 1,6941                | 6.352,88                                 | 7.623,45                                 | 12.705,75                                | 15.246,90                                |
| 23574      | MASERATI    | GRANTURISMO SPORT 460CV                   | 1,7361                | 6.510,38                                 | 7.812,45                                 | 13.020,75                                | 15.624,90                                |



FRINGE BENEFIT 2026  
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

| ID Modello | 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) |
|------------|----------|----------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 24355      | MASERATI | LEVANTE 3.0 V6 AWD 350CV               | 1,1347                | 4.255,13                                 | 5.106,15                                 | 8.510,25                                 | 10.212,30                                |
| 22785      | MASERATI | LEVANTE 3.0 V6 AWD 430CV               | 1,3248                | 4.968,00                                 | 5.961,60                                 | 9.936,00                                 | 11.923,20                                |
| 29094      | MASERATI | QUATTROPORTE 3.0 430CV                 | 1,4966                | 5.612,25                                 | 6.734,70                                 | 11.224,50                                | 13.469,40                                |
| 22975      | MASERATI | QUATTROPORTE GTS 3.8 V6 530CV          | 1,6728                | 6.273,00                                 | 7.527,60                                 | 12.546,00                                | 15.055,20                                |
| 22973      | MASERATI | QUATTROPORTE S 3.0 V6 410CV            | 1,2840                | 4.815,00                                 | 5.778,00                                 | 9.630,00                                 | 11.556,00                                |
| 22974      | MASERATI | QUATTROPORTE SQ4 3.0 V6 410CV          | 1,3158                | 4.934,25                                 | 5.921,10                                 | 9.868,50                                 | 11.842,20                                |
| 21968      | MAZDA    | 2 1.5 75CV MY2015                      | 0,3966                | 1.487,25                                 | 1.784,70                                 | 2.974,50                                 | 3.569,40                                 |
| 21969      | MAZDA    | 2 1.5 90CV MY2015                      | 0,4045                | 1.516,88                                 | 1.820,25                                 | 3.033,75                                 | 3.640,50                                 |
| 29888      | MAZDA    | 2 SKYACTIV-G 1.5 75CV                  | 0,4337                | 1.626,38                                 | 1.951,65                                 | 3.252,75                                 | 3.903,30                                 |
| 23581      | MAZDA    | 3 1.5 100CV                            | 0,4326                | 1.622,25                                 | 1.946,70                                 | 3.244,50                                 | 3.893,40                                 |
| 23582      | MAZDA    | 3 2.0 165CV                            | 0,5095                | 1.910,63                                 | 2.292,75                                 | 3.821,25                                 | 4.585,50                                 |
| 23583      | MAZDA    | 6 2.0L SKYACTIV-G 165CV                | 0,6407                | 2.402,63                                 | 2.883,15                                 | 4.805,25                                 | 5.766,30                                 |
| 23584      | MAZDA    | 6 2.0L SKYACTIV-G 165CV WAGON          | 0,6407                | 2.402,63                                 | 2.883,15                                 | 4.805,25                                 | 5.766,30                                 |
| 26968      | MAZDA    | 6 2.5L SKYACTIV-G 194CV                | 0,7135                | 2.675,63                                 | 3.210,75                                 | 5.351,25                                 | 6.421,50                                 |
| 26969      | MAZDA    | 6 2.5L SKYACTIV-G 194 WAGON            | 0,7135                | 2.675,63                                 | 3.210,75                                 | 5.351,25                                 | 6.421,50                                 |
| 22329      | MAZDA    | CX-3 2.0L 4X2 120CV                    | 0,4837                | 1.813,88                                 | 2.176,65                                 | 3.627,75                                 | 4.353,30                                 |
| 22330      | MAZDA    | CX-3 2.0L 4X4 150CV                    | 0,5414                | 2.030,25                                 | 2.436,30                                 | 4.060,50                                 | 4.872,60                                 |
| 28639      | MAZDA    | CX-3 2.0L SKYACTIV-G 120CV             | 0,5236                | 1.963,50                                 | 2.356,20                                 | 3.927,00                                 | 4.712,40                                 |
| 28640      | MAZDA    | CX-3 2.0L SKYACTIV-G 4WD 150CV         | 0,5467                | 2.050,13                                 | 2.460,15                                 | 4.100,25                                 | 4.920,30                                 |
| 29096      | MAZDA    | CX-5 2.0L SKYACTIV-G 165CV             | 0,6372                | 2.389,50                                 | 2.867,40                                 | 4.779,00                                 | 5.734,80                                 |
| 20307      | MAZDA    | CX-5 2.0L SKYACTIV-G 160CV 4WD         | 0,5959                | 2.234,63                                 | 2.681,55                                 | 4.469,25                                 | 5.363,10                                 |
| 20306      | MAZDA    | CX-5 2.0L SKYACTIV-G 165CV 2WD         | 0,5621                | 2.107,88                                 | 2.529,45                                 | 4.215,75                                 | 5.058,90                                 |
| 28298      | MAZDA    | CX-5 2.0L SKYACTIV-G 165CV 4WD         | 0,7035                | 2.638,13                                 | 3.165,75                                 | 5.276,25                                 | 6.331,50                                 |
| 23895      | MAZDA    | CX-5 2.5L SKYACTIV-G 194CV 4WD         | 0,7513                | 2.817,38                                 | 3.380,85                                 | 5.634,75                                 | 6.761,70                                 |
| 23233      | MAZDA    | MX-5 SKYACTIVE 1.5 131 CV              | 0,5298                | 1.986,75                                 | 2.384,10                                 | 3.973,50                                 | 4.768,20                                 |
| 29527      | MERCEDES | A 35 AMG 2.0 306CV 4MATIC              | 0,7887                | 2.957,63                                 | 3.549,15                                 | 5.915,25                                 | 7.098,30                                 |
| 30217      | MERCEDES | A 45S AMG 2023 4MATIC+ 2.0 421CV       | 0,9684                | 3.631,50                                 | 4.357,80                                 | 7.263,00                                 | 8.715,60                                 |
| 26988      | MERCEDES | A160 1.3 109CV                         | 0,5589                | 2.095,88                                 | 2.515,05                                 | 4.191,75                                 | 5.030,10                                 |
| 26989      | MERCEDES | A180 1.3 136CV                         | 0,5758                | 2.159,25                                 | 2.591,10                                 | 4.318,50                                 | 5.182,20                                 |
| 26188      | MERCEDES | A200 1.3 163CV MY2018                  | 0,6044                | 2.266,50                                 | 2.719,80                                 | 4.533,00                                 | 5.439,60                                 |
| 29438      | MERCEDES | A200 AUT 1.3 163CV 4MATIC              | 0,6634                | 2.487,75                                 | 2.985,30                                 | 4.975,50                                 | 5.970,60                                 |
| 26990      | MERCEDES | A220 AUT 2.0 190CV 4MATIC              | 0,6355                | 2.383,13                                 | 2.859,75                                 | 4.766,25                                 | 5.719,50                                 |
| 26189      | MERCEDES | A250 2.0 224CV AUT MY2018              | 0,6801                | 2.550,38                                 | 3.060,45                                 | 5.100,75                                 | 6.120,90                                 |
| 26991      | MERCEDES | A250 AUT 2.0 224CV 4MATIC              | 0,7112                | 2.667,00                                 | 3.200,40                                 | 5.334,00                                 | 6.400,80                                 |
| 28679      | MERCEDES | A45 AMG 2019 2.0 387CV 4MATIC          | 0,8588                | 3.220,50                                 | 3.864,60                                 | 6.441,00                                 | 7.729,20                                 |
| 22518      | MERCEDES | B 160 1.6 102CV                        | 0,4816                | 1.806,00                                 | 2.167,20                                 | 3.612,00                                 | 4.334,40                                 |
| 23589      | MERCEDES | B 180 1.6 122CV                        | 0,5005                | 1.876,88                                 | 2.252,25                                 | 3.753,75                                 | 4.504,50                                 |
| 23590      | MERCEDES | B 200 1.6 156CV                        | 0,5253                | 1.969,88                                 | 2.363,85                                 | 3.939,75                                 | 4.727,70                                 |
| 22519      | MERCEDES | B 250 2.0 211CV                        | 0,6059                | 2.272,13                                 | 2.726,55                                 | 4.544,25                                 | 5.453,10                                 |
| 21810      | MERCEDES | B 250 AUT 2.0 211CV                    | 0,6277                | 2.353,88                                 | 2.824,65                                 | 4.707,75                                 | 5.649,30                                 |
| 21811      | MERCEDES | B 250 AUT 4MATIC 2.0 211CV             | 0,6511                | 2.441,63                                 | 2.929,95                                 | 4.883,25                                 | 5.859,90                                 |
| 28604      | MERCEDES | B160 2018 1.3 109CV                    | 0,5468                | 2.050,50                                 | 2.460,60                                 | 4.101,00                                 | 4.921,20                                 |
| 28096      | MERCEDES | B180 2018 1.3 136CV AUT                | 0,5571                | 2.089,13                                 | 2.506,95                                 | 4.178,25                                 | 5.013,90                                 |
| 28733      | MERCEDES | B200 2018 1.3 163CV                    | 0,5877                | 2.203,88                                 | 2.644,65                                 | 4.407,75                                 | 5.289,30                                 |
| 28097      | MERCEDES | B200 2018 1.3 163CV AUT                | 0,6068                | 2.275,50                                 | 2.730,60                                 | 4.551,00                                 | 5.461,20                                 |
| 29439      | MERCEDES | B200 2018 1.3 163CV AUT 4MATIC         | 0,6009                | 2.253,38                                 | 2.704,05                                 | 4.506,75                                 | 5.408,10                                 |
| 28152      | MERCEDES | B220 2018 2.0 190CV 4MATIC             | 0,6309                | 2.365,88                                 | 2.839,05                                 | 4.731,75                                 | 5.678,10                                 |
| 28153      | MERCEDES | B250 2018 2.0 224CV AUT                | 0,6616                | 2.481,00                                 | 2.977,20                                 | 4.962,00                                 | 5.954,40                                 |
| 30230      | MERCEDES | B250 AUT 2023 2.0 4MATIC 224CV         | 0,7018                | 2.631,75                                 | 3.158,10                                 | 5.263,50                                 | 6.316,20                                 |
| 26691      | MERCEDES | C200 1.5 184CV CABRIO MY2018           | 0,8138                | 3.051,75                                 | 3.662,10                                 | 6.103,50                                 | 7.324,20                                 |
| 26688      | MERCEDES | C200 1.5 184CV COUPE MY2018            | 0,7356                | 2.758,50                                 | 3.310,20                                 | 5.517,00                                 | 6.620,40                                 |
| 26628      | MERCEDES | C200 1.5 184CV MY2018                  | 0,6914                | 2.592,75                                 | 3.111,30                                 | 5.185,50                                 | 6.222,60                                 |
| 26668      | MERCEDES | C200 SW 1.5 184CV MY2018               | 0,7025                | 2.634,38                                 | 3.161,25                                 | 5.268,75                                 | 6.322,50                                 |
| 26692      | MERCEDES | C43 AMG 4MATIC 3.0 390CV CABRIO MY2018 | 1,1310                | 4.241,25                                 | 5.089,50                                 | 8.482,50                                 | 10.179,00                                |
| 26689      | MERCEDES | C43 AMG 4MATIC 3.0 390CV COUPE MY2018  | 1,0722                | 4.020,75                                 | 4.824,90                                 | 8.041,50                                 | 9.649,80                                 |
| 26629      | MERCEDES | C43 AMG 4MATIC 3.0 390CV MY2018        | 1,0401                | 3.900,38                                 | 4.680,45                                 | 7.800,75                                 | 9.360,90                                 |
| 26669      | MERCEDES | C43 SW AMG 4MATIC 3.0 390CV MY2018     | 1,0548                | 3.955,50                                 | 4.746,60                                 | 7.911,00                                 | 9.493,20                                 |
| 20819      | MERCEDES | CLA 180 1.6 122CV                      | 0,5380                | 2.017,50                                 | 2.421,00                                 | 4.035,00                                 | 4.842,00                                 |
| 28274      | MERCEDES | CLA 180 2019 1.3 136CV AUT             | 0,6548                | 2.455,50                                 | 2.946,60                                 | 4.911,00                                 | 5.893,20                                 |
| 20820      | MERCEDES | CLA 200 1.6 156CV                      | 0,5634                | 2.112,75                                 | 2.535,30                                 | 4.225,50                                 | 5.070,60                                 |
| 29495      | MERCEDES | CLA 200 2019 1.3 163CV 4MATIC AUT      | 0,7448                | 2.793,00                                 | 3.351,60                                 | 5.586,00                                 | 6.703,20                                 |
| 28275      | MERCEDES | CLA 200 2019 1.3 163CV AUT             | 0,6901                | 2.587,88                                 | 3.105,45                                 | 5.175,75                                 | 6.210,90                                 |
| 28277      | MERCEDES | CLA 220 2019 2.0 190CV 4MATIC AUT      | 0,6954                | 2.607,75                                 | 3.129,30                                 | 5.215,50                                 | 6.258,60                                 |
| 28276      | MERCEDES | CLA 220 2019 2.0 190CV AUT             | 0,6674                | 2.502,75                                 | 3.003,30                                 | 5.005,50                                 | 6.006,60                                 |
| 28279      | MERCEDES | CLA 250 2019 2.0 225CV 4MATIC AUT      | 0,7278                | 2.729,25                                 | 3.275,10                                 | 5.458,50                                 | 6.550,20                                 |
| 28278      | MERCEDES | CLA 250 2019 2.0 225CV AUT             | 0,7538                | 2.826,75                                 | 3.392,10                                 | 5.653,50                                 | 6.784,20                                 |
| 20821      | MERCEDES | CLA 250 AUT 2.0 211CV                  | 0,6624                | 2.484,00                                 | 2.980,80                                 | 4.968,00                                 | 5.961,60                                 |
| 28538      | MERCEDES | CLA 35 AMG 2.0 306CV                   | 0,8783                | 3.293,63                                 | 3.952,35                                 | 6.587,25                                 | 7.904,70                                 |



**FRINGE BENEFIT 2026**  
**AUTOVEICOLI A BENZINA FUORI PRODUZIONE**

| ID Modello | 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) |
|------------|----------|-------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 22761      | MERCEDES | CLA 45 2.0 4MATIC 381CV             | 0,8339                | 3.127,13                                 | 3.752,55                                 | 6.254,25                                 | 7.505,10                                 |
| 28680      | MERCEDES | CLA 45 AMG 2.0 387CV 4MATIC         | 0,8955                | 3.358,13                                 | 4.029,75                                 | 6.716,25                                 | 8.059,50                                 |
| 21003      | MERCEDES | E 200 2.0 184CV CABRIO              | 0,7123                | 2.671,13                                 | 3.205,35                                 | 5.342,25                                 | 6.410,70                                 |
| 21004      | MERCEDES | E 250 2.0 211CV CABRIO              | 0,7434                | 2.787,75                                 | 3.345,30                                 | 5.575,50                                 | 6.690,60                                 |
| 23158      | MERCEDES | E 250 2.0 211CV SW                  | 0,7754                | 2.907,75                                 | 3.489,30                                 | 5.815,50                                 | 6.978,60                                 |
| 23594      | MERCEDES | E 400 4MATIC 3.0 333CV COUPE        | 1,0156                | 3.808,50                                 | 4.570,20                                 | 7.617,00                                 | 9.140,40                                 |
| 21820      | MERCEDES | E 400 AUT 3.5 333CV                 | 0,9050                | 3.393,75                                 | 4.072,50                                 | 6.787,50                                 | 8.145,00                                 |
| 21821      | MERCEDES | E 400 AUT 4MATIC 3.5 333CV          | 0,9333                | 3.499,88                                 | 4.199,85                                 | 6.999,75                                 | 8.399,70                                 |
| 21822      | MERCEDES | E 500 AUT 4.7 408CV                 | 1,0574                | 3.965,25                                 | 4.758,30                                 | 7.930,50                                 | 9.516,60                                 |
| 21823      | MERCEDES | E 500 AUT 4MATIC 4.7 408CV          | 1,0878                | 4.079,25                                 | 4.895,10                                 | 8.158,50                                 | 9.790,20                                 |
| 27750      | MERCEDES | E200 2.0 184CV BERLINA              | 0,7682                | 2.880,75                                 | 3.456,90                                 | 5.761,50                                 | 6.913,80                                 |
| 27752      | MERCEDES | E200 2.0 184CV SW                   | 0,7670                | 2.876,25                                 | 3.451,50                                 | 5.752,50                                 | 6.903,00                                 |
| 27756      | MERCEDES | E350 2.0 299CV CABRIO               | 0,9161                | 3.435,38                                 | 4.122,45                                 | 6.870,75                                 | 8.244,90                                 |
| 27754      | MERCEDES | E350 2.0 299CV COUPE                | 0,8700                | 3.262,50                                 | 3.915,00                                 | 6.525,00                                 | 7.830,00                                 |
| 27755      | MERCEDES | E450 3.0 4MATIC 367CV COUPE         | 0,9568                | 3.588,00                                 | 4.305,60                                 | 7.176,00                                 | 8.611,20                                 |
| 27757      | MERCEDES | E450 4MATIC 3.0 367CV CABRIO        | 1,0003                | 3.751,13                                 | 4.501,35                                 | 7.502,25                                 | 9.002,70                                 |
| 27751      | MERCEDES | E450 4MATIC 3.0 367CV BERLINA       | 0,9445                | 3.541,88                                 | 4.250,25                                 | 7.083,75                                 | 8.500,50                                 |
| 27753      | MERCEDES | E450 4MATIC 3.0 367CV SW            | 0,9870                | 3.701,25                                 | 4.441,50                                 | 7.402,50                                 | 8.883,00                                 |
| 30454      | MERCEDES | G 500 SW 4.0 420CV                  | 1,8414                | 6.905,25                                 | 8.286,30                                 | 13.810,50                                | 16.572,60                                |
| 30455      | MERCEDES | G 63 AMG SW 4.0 585CV               | 2,1761                | 8.160,38                                 | 9.792,45                                 | 16.320,75                                | 19.584,90                                |
| 26208      | MERCEDES | G500 4.0 421CV 4X4 SW               | 1,4086                | 5.282,25                                 | 6.338,70                                 | 10.564,50                                | 12.677,40                                |
| 26209      | MERCEDES | G63 4.0 585CV AMG                   | 1,7605                | 6.601,88                                 | 7.922,25                                 | 13.203,75                                | 15.844,50                                |
| 21031      | MERCEDES | GL 500 BLUEFF 4.6 435CV             | 1,2871                | 4.826,63                                 | 5.791,95                                 | 9.653,25                                 | 11.583,90                                |
| 23578      | MERCEDES | GLA 180 1.6 122CV                   | 0,5414                | 2.030,25                                 | 2.436,30                                 | 4.060,50                                 | 4.872,60                                 |
| 21454      | MERCEDES | GLA 200 1.6 156CV MY2014            | 0,5654                | 2.120,25                                 | 2.544,30                                 | 4.240,50                                 | 5.088,60                                 |
| 29275      | MERCEDES | GLA 2020 180 AUT 1.3 136CV          | 0,6618                | 2.481,75                                 | 2.978,10                                 | 4.963,50                                 | 5.956,20                                 |
| 28883      | MERCEDES | GLA 2020 200 AUT 1.3 163CV          | 0,6938                | 2.601,75                                 | 3.122,10                                 | 5.203,50                                 | 6.244,20                                 |
| 29444      | MERCEDES | GLA 2020 200 AUT 1.3 4MATIC 163CV   | 0,7413                | 2.779,88                                 | 3.335,85                                 | 5.559,75                                 | 6.671,70                                 |
| 28884      | MERCEDES | GLA 2020 250 AUT 2.0 224CV          | 0,7408                | 2.778,00                                 | 3.333,60                                 | 5.556,00                                 | 6.667,20                                 |
| 28885      | MERCEDES | GLA 2020 250 AUT 2.0 4MATIC 224CV   | 0,7676                | 2.878,50                                 | 3.454,20                                 | 5.757,00                                 | 6.908,40                                 |
| 29234      | MERCEDES | GLA 2020 35 4MATIC AMG 2.0 306CV    | 0,8707                | 3.265,13                                 | 3.918,15                                 | 6.530,25                                 | 7.836,30                                 |
| 29235      | MERCEDES | GLA 2020 45 4MATIC AMG 2.0 387CV    | 0,9044                | 3.391,50                                 | 4.069,80                                 | 6.783,00                                 | 8.139,60                                 |
| 29236      | MERCEDES | GLA 2020 45 S 4MATIC AMG 2.0 420CV  | 1,0130                | 3.798,75                                 | 4.558,50                                 | 7.597,50                                 | 9.117,00                                 |
| 21455      | MERCEDES | GLA 250 AUT 2.0 211CV MY2014        | 0,6421                | 2.407,88                                 | 2.889,45                                 | 4.815,75                                 | 5.778,90                                 |
| 21456      | MERCEDES | GLA 250 AUT 4MATIC 2.0 211CV MY2014 | 0,6653                | 2.494,88                                 | 2.993,85                                 | 4.989,75                                 | 5.987,70                                 |
| 24290      | MERCEDES | GLA 45 AMG 2.0 381CV                | 0,8740                | 3.277,50                                 | 3.933,00                                 | 6.555,00                                 | 7.866,00                                 |
| 29445      | MERCEDES | GLB 180 AUT 1.3 136CV               | 0,6461                | 2.422,88                                 | 2.907,45                                 | 4.845,75                                 | 5.814,90                                 |
| 28607      | MERCEDES | GLB 200 AUT 1.3 163CV               | 0,6728                | 2.523,00                                 | 3.027,60                                 | 5.046,00                                 | 6.055,20                                 |
| 29446      | MERCEDES | GLB 200 AUT 1.3 4MATIC 163CV        | 0,7207                | 2.702,63                                 | 3.243,15                                 | 5.405,25                                 | 6.486,30                                 |
| 28608      | MERCEDES | GLB 250 AUT 4MATIC 2.0 225CV        | 0,8020                | 3.007,50                                 | 3.609,00                                 | 6.015,00                                 | 7.218,00                                 |
| 28932      | MERCEDES | GLB 35 4MATIC 2.0 AMG 306CV         | 0,9030                | 3.386,25                                 | 4.063,50                                 | 6.772,50                                 | 8.127,00                                 |
| 22340      | MERCEDES | GLC 250 2.0 211CV                   | 0,7182                | 2.693,25                                 | 3.231,90                                 | 5.386,50                                 | 6.463,80                                 |
| 23071      | MERCEDES | GLC 250 2.0 4MATIC 211CV COUPE      | 0,7583                | 2.843,63                                 | 3.412,35                                 | 5.687,25                                 | 6.824,70                                 |
| 29654      | MERCEDES | GLC 63 4.0S 510CV 4MATIC            | 1,3508                | 5.065,50                                 | 6.078,60                                 | 10.131,00                                | 12.157,20                                |
| 22137      | MERCEDES | GLE 400 3.0 4MATIC 333CV            | 0,9728                | 3.648,00                                 | 4.377,60                                 | 7.296,00                                 | 8.755,20                                 |
| 22908      | MERCEDES | GLE 43 3.0 AMG 4MATIC 367CV         | 1,0543                | 3.953,63                                 | 4.744,35                                 | 7.907,25                                 | 9.488,70                                 |
| 22138      | MERCEDES | GLE 450 3.0 AMG 4MATIC 365CV        | 1,0764                | 4.036,50                                 | 4.843,80                                 | 8.073,00                                 | 9.687,60                                 |
| 22596      | MERCEDES | GLE 500 4.7 4MATIC 455CV            | 1,1724                | 4.396,50                                 | 5.275,80                                 | 8.793,00                                 | 10.551,60                                |
| 22139      | MERCEDES | GLE 63 5.5 AMG 4MATIC 557CV         | 1,4713                | 5.517,38                                 | 6.620,85                                 | 11.034,75                                | 13.241,70                                |
| 22140      | MERCEDES | GLE 63 5.5 AMG S 4MATIC 585CV       | 1,5691                | 5.884,13                                 | 7.060,95                                 | 11.768,25                                | 14.121,90                                |
| 21430      | MERCEDES | GLK 200 2.0 184CV                   | 0,6663                | 2.498,63                                 | 2.998,35                                 | 4.997,25                                 | 5.996,70                                 |
| 21431      | MERCEDES | GLK 250 2.0 211CV                   | 0,7010                | 2.628,75                                 | 3.154,50                                 | 5.257,50                                 | 6.309,00                                 |
| 21022      | MERCEDES | GLK 250 2.0 4MATIC 211CV            | 0,6896                | 2.586,00                                 | 3.103,20                                 | 5.172,00                                 | 6.206,40                                 |
| 21023      | MERCEDES | GLK 350 3.5 4MATIC 306CV            | 0,8994                | 3.372,75                                 | 4.047,30                                 | 6.745,50                                 | 8.094,60                                 |
| 22627      | MERCEDES | GLS 400 3.0 4MATIC 333CV            | 1,0521                | 3.945,38                                 | 4.734,45                                 | 7.890,75                                 | 9.468,90                                 |
| 22628      | MERCEDES | GLS 500 4.7 4MATIC 455CV            | 1,2526                | 4.697,25                                 | 5.636,70                                 | 9.394,50                                 | 11.273,40                                |
| 21905      | MERCEDES | GT AMG 4.0 462CV                    | 1,4202                | 5.325,75                                 | 6.390,90                                 | 10.651,50                                | 12.781,80                                |
| 21906      | MERCEDES | GT AMG S 4.0 510CV                  | 1,5609                | 5.853,38                                 | 7.024,05                                 | 11.706,75                                | 14.048,10                                |
| 21908      | MERCEDES | ML 400 3.0 333CV 4MATIC             | 0,9770                | 3.663,75                                 | 4.396,50                                 | 7.327,50                                 | 8.793,00                                 |
| 21029      | MERCEDES | ML 500 BLUEFF 4.6 408CV             | 1,1682                | 4.380,75                                 | 5.256,90                                 | 8.761,50                                 | 10.513,80                                |
| 22754      | MERCEDES | S 400 3.0 333CV 4MATIC              | 1,1628                | 4.360,50                                 | 5.232,60                                 | 8.721,00                                 | 10.465,20                                |
| 24288      | MERCEDES | S 450 3.0 367CV                     | 1,1609                | 4.353,38                                 | 5.224,05                                 | 8.706,75                                 | 10.448,10                                |
| 24289      | MERCEDES | S 450 3.0 4MATIC 367CV              | 1,1941                | 4.477,88                                 | 5.373,45                                 | 8.955,75                                 | 10.746,90                                |
| 25108      | MERCEDES | S 450 4MATIC 3.0 367CV COUPE        | 1,3703                | 5.138,63                                 | 6.166,35                                 | 10.277,25                                | 12.332,70                                |
| 24291      | MERCEDES | S 500 3.0 435CV                     | 1,3135                | 4.925,63                                 | 5.910,75                                 | 9.851,25                                 | 11.821,50                                |
| 22591      | MERCEDES | S 500 4.7 455CV                     | 1,2903                | 4.838,63                                 | 5.806,35                                 | 9.677,25                                 | 11.612,70                                |
| 22651      | MERCEDES | S 500 4.7 455CV CABRIO              | 1,5211                | 5.704,13                                 | 6.844,95                                 | 11.408,25                                | 13.689,90                                |
| 25109      | MERCEDES | S 560 4.0 469CV COUPE               | 1,6218                | 6.081,75                                 | 7.298,10                                 | 12.163,50                                | 14.596,20                                |



FRINGE BENEFIT 2026  
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

| ID Modello | 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) |
|------------|------------|--------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 24108      | MERCEDES   | S 560 4MATIC 4.0 469CV                     | 1,3741                | 5.152,88                                 | 6.183,45                                 | 10.305,75                                | 12.366,90                                |
| 25110      | MERCEDES   | S 560 4MATIC 4.0 469CV COUPE               | 1,6664                | 6.249,00                                 | 7.498,80                                 | 12.498,00                                | 14.997,60                                |
| 24292      | MERCEDES   | S 600 6.0 530CV                            | 1,7901                | 6.712,88                                 | 8.055,45                                 | 13.425,75                                | 16.110,90                                |
| 25111      | MERCEDES   | S 63 4MATIC 4.0 612CV COUPE                | 2,0969                | 7.863,38                                 | 9.436,05                                 | 15.726,75                                | 18.872,10                                |
| 24109      | MERCEDES   | S 63 AMG 4MATIC 4.0 612CV                  | 1,7664                | 6.624,00                                 | 7.948,80                                 | 13.248,00                                | 15.897,60                                |
| 22592      | MERCEDES   | S 63 AMG 5.5 585CV                         | 1,7404                | 6.526,50                                 | 7.831,80                                 | 13.053,00                                | 15.663,60                                |
| 22593      | MERCEDES   | S SEC 400 3.0 367CV COUPE                  | 1,1749                | 4.405,88                                 | 5.287,05                                 | 8.811,75                                 | 10.574,10                                |
| 22594      | MERCEDES   | S SEC 500 4.7 455CV COUPE                  | 1,3911                | 5.216,63                                 | 6.259,95                                 | 10.433,25                                | 12.519,90                                |
| 22595      | MERCEDES   | S SEC 63 AMG 5.5 585CV                     | 1,7964                | 6.736,50                                 | 8.083,80                                 | 13.473,00                                | 16.167,60                                |
| 22755      | MERCEDES   | SL 400 3.0 367CV ROADSTER                  | 1,2386                | 4.644,75                                 | 5.573,70                                 | 9.289,50                                 | 11.147,40                                |
| 30274      | MERCEDES   | SL 43 AMG 2.0 380CV                        | 1,6055                | 6.020,63                                 | 7.224,75                                 | 12.041,25                                | 14.449,50                                |
| 22756      | MERCEDES   | SL 500 4.7 455CV ROADSTER                  | 1,4098                | 5.286,75                                 | 6.344,10                                 | 10.573,50                                | 12.688,20                                |
| 30560      | MERCEDES   | SL 55 AMG 4.0 476CV                        | 2,1092                | 7.909,50                                 | 9.491,40                                 | 15.819,00                                | 18.982,80                                |
| 22705      | MERCEDES   | SLC 180 1.6 156CV                          | 0,6014                | 2.255,25                                 | 2.706,30                                 | 4.510,50                                 | 5.412,60                                 |
| 22706      | MERCEDES   | SLC 200 2.0 184CV                          | 0,6697                | 2.511,38                                 | 3.013,65                                 | 5.022,75                                 | 6.027,30                                 |
| 28740      | MERCEDES   | SLC 2020 200 2.0 184CV                     | 0,6893                | 2.584,88                                 | 3.101,85                                 | 5.169,75                                 | 6.203,70                                 |
| 28741      | MERCEDES   | SLC 2020 300 2.0 245CV                     | 0,7473                | 2.802,38                                 | 3.362,85                                 | 5.604,75                                 | 6.725,70                                 |
| 28742      | MERCEDES   | SLC 2020 43 3.0 390CV AMG                  | 0,9623                | 3.608,63                                 | 4.330,35                                 | 7.217,25                                 | 8.660,70                                 |
| 22707      | MERCEDES   | SLC 300 2.0 245CV                          | 0,7117                | 2.668,88                                 | 3.202,65                                 | 5.337,75                                 | 6.405,30                                 |
| 22708      | MERCEDES   | SLC 43 AMG 3.0 367CV                       | 0,9464                | 3.549,00                                 | 4.258,80                                 | 7.098,00                                 | 8.517,60                                 |
| 30167      | MG         | HS 1.5 T-GDI 160CV                         | 0,5301                | 1.987,88                                 | 2.385,45                                 | 3.975,75                                 | 4.770,90                                 |
| 29931      | MG         | ZS 1.0T-GDI 111CV                          | 0,4694                | 1.760,25                                 | 2.112,30                                 | 3.520,50                                 | 4.224,60                                 |
| 29932      | MG         | ZS 1.5 VTI 106CV                           | 0,4445                | 1.666,88                                 | 2.000,25                                 | 3.333,75                                 | 4.000,50                                 |
| 29102      | MINI       | COOPER 1.5 136CV                           | 0,5443                | 2.041,13                                 | 2.449,35                                 | 4.082,25                                 | 4.898,70                                 |
| 29103      | MINI       | COOPER S 2.0 192CV                         | 0,5484                | 2.056,50                                 | 2.467,80                                 | 4.113,00                                 | 4.935,60                                 |
| 22597      | MINI       | MINI COOPER CABRIO 1.5 136CV               | 0,5741                | 2.152,88                                 | 2.583,45                                 | 4.305,75                                 | 5.166,90                                 |
| 22345      | MINI       | MINI COOPER CLUBMAN 1.5 136CV              | 0,5836                | 2.188,50                                 | 2.626,20                                 | 4.377,00                                 | 5.252,40                                 |
| 23372      | MINI       | MINI COOPER COUNTRYMAN 1.5 136CV           | 0,6142                | 2.303,25                                 | 2.763,90                                 | 4.606,50                                 | 5.527,80                                 |
| 23373      | MINI       | MINI COOPER COUNTRYMAN ALL4 1.5 136CV 4X4  | 0,6603                | 2.476,13                                 | 2.971,35                                 | 4.952,25                                 | 5.942,70                                 |
| 23603      | MINI       | MINI COOPER PACEMAN 1.6 122CV              | 0,4953                | 1.857,38                                 | 2.228,85                                 | 3.714,75                                 | 4.457,70                                 |
| 29798      | MINI       | MINI COOPER S 2.0 178CV                    | 0,6144                | 2.304,00                                 | 2.764,80                                 | 4.608,00                                 | 5.529,60                                 |
| 22598      | MINI       | MINI COOPER S CABRIO 2.0 192CV             | 0,5784                | 2.169,00                                 | 2.602,80                                 | 4.338,00                                 | 5.205,60                                 |
| 22710      | MINI       | MINI COOPER S CLUBMAN 2.0 192CV ALL4       | 0,6174                | 2.315,25                                 | 2.778,30                                 | 4.630,50                                 | 5.556,60                                 |
| 23374      | MINI       | MINI COOPER S COUNTRYMAN 2.0 192CV         | 0,5844                | 2.191,50                                 | 2.629,80                                 | 4.383,00                                 | 5.259,60                                 |
| 23375      | MINI       | MINI COOPER S COUNTRYMAN ALL4 2.0 192 4X4  | 0,6312                | 2.367,00                                 | 2.840,40                                 | 4.734,00                                 | 5.680,80                                 |
| 22043      | MINI       | MINI J COOPER WORKS 231CV                  | 0,7099                | 2.662,13                                 | 3.194,55                                 | 5.324,25                                 | 6.389,10                                 |
| 21471      | MINI       | MINI J COOPER WORKS PACEMAN ALL4 1.6 218CV | 0,6450                | 2.418,75                                 | 2.902,50                                 | 4.837,50                                 | 5.805,00                                 |
| 22763      | MINI       | MINI JCW 2.0 231CV CABRIO                  | 0,7404                | 2.776,50                                 | 3.331,80                                 | 5.553,00                                 | 6.663,60                                 |
| 30194      | MINI       | MINI JCW COUNTRYMAN ALL4 2.0 306CV         | 0,8155                | 3.058,13                                 | 3.669,75                                 | 6.116,25                                 | 7.339,50                                 |
| 24629      | MINI       | MINI ONE 1.5 102CV                         | 0,5069                | 1.900,88                                 | 2.281,05                                 | 3.801,75                                 | 4.562,10                                 |
| 24628      | MINI       | MINI ONE 1.5 75CV                          | 0,4924                | 1.846,50                                 | 2.215,80                                 | 3.693,00                                 | 4.431,60                                 |
| 22762      | MINI       | MINI ONE 1.5 102CV CABRIO                  | 0,5370                | 2.013,75                                 | 2.416,50                                 | 4.027,50                                 | 4.833,00                                 |
| 22601      | MINI       | MINI ONE CLUBMAN 1.5 102CV                 | 0,5370                | 2.013,75                                 | 2.416,50                                 | 4.027,50                                 | 4.833,00                                 |
| 24112      | MINI       | MINI ONE COUNTRYMAN 1.5 102CV              | 0,5625                | 2.109,38                                 | 2.531,25                                 | 4.218,75                                 | 5.062,50                                 |
| 21432      | MINI       | NUOVA MINI COOPER 1.5 136CV MY2014         | 0,4672                | 1.752,00                                 | 2.102,40                                 | 3.504,00                                 | 4.204,80                                 |
| 21433      | MINI       | NUOVA MINI COOPER S 2.0 192CV MY2014       | 0,5518                | 2.069,25                                 | 2.483,10                                 | 4.138,50                                 | 4.966,20                                 |
| 24648      | MITSUBISHI | ASX 1.6 2WD 117CV                          | 0,4673                | 1.752,38                                 | 2.102,85                                 | 3.504,75                                 | 4.205,70                                 |
| 28544      | MITSUBISHI | ASX 2.0 150CV 2WD                          | 0,5525                | 2.071,88                                 | 2.486,25                                 | 4.143,75                                 | 4.972,50                                 |
| 28545      | MITSUBISHI | ASX 2.0 150CV 4WD                          | 0,6014                | 2.255,25                                 | 2.706,30                                 | 4.510,50                                 | 5.412,60                                 |
| 25288      | MITSUBISHI | ECLIPSE CROSS 1.5 T 163CV 2WD              | 0,5328                | 1.998,00                                 | 2.397,60                                 | 3.996,00                                 | 4.795,20                                 |
| 25289      | MITSUBISHI | ECLIPSE CROSS 1.5 T 163CV 4WD              | 0,5882                | 2.205,75                                 | 2.646,90                                 | 4.411,50                                 | 5.293,80                                 |
| 27769      | MITSUBISHI | OUTLANDER 2.0 150CV 4WD                    | 0,6878                | 2.579,25                                 | 3.095,10                                 | 5.158,50                                 | 6.190,20                                 |
| 23607      | MITSUBISHI | SPACE STAR 1.0 70CV                        | 0,3460                | 1.297,50                                 | 1.557,00                                 | 2.595,00                                 | 3.114,00                                 |
| 23608      | MITSUBISHI | SPACE STAR 1.2 80CV                        | 0,3886                | 1.457,25                                 | 1.748,70                                 | 2.914,50                                 | 3.497,40                                 |
| 28643      | MITSUBISHI | SPACESTAR 1.0 71CV                         | 0,3610                | 1.353,75                                 | 1.624,50                                 | 2.707,50                                 | 3.249,00                                 |
| 28644      | MITSUBISHI | SPACESTAR 1.2 80CV                         | 0,3939                | 1.477,13                                 | 1.772,55                                 | 2.954,25                                 | 3.545,10                                 |
| 29449      | MITSUBISHI | SPACESTAR 2021 1.2 70CV                    | 0,4081                | 1.530,38                                 | 1.836,45                                 | 3.060,75                                 | 3.672,90                                 |
| 18981      | NISSAN     | 370Z ROADSTER 3.7 V6 328CV SPIDER          | 0,8891                | 3.334,13                                 | 4.000,95                                 | 6.668,25                                 | 8.001,90                                 |
| 23613      | NISSAN     | JUKE 1.2 DIG-T S&S 115CV                   | 0,4412                | 1.654,50                                 | 1.985,40                                 | 3.309,00                                 | 3.970,80                                 |
| 23614      | NISSAN     | JUKE 1.6 94CV                              | 0,4520                | 1.695,00                                 | 2.034,00                                 | 3.390,00                                 | 4.068,00                                 |
| 23612      | NISSAN     | JUKE 1.6 CVT 117CV                         | 0,4796                | 1.798,50                                 | 2.158,20                                 | 3.597,00                                 | 4.316,40                                 |
| 23615      | NISSAN     | JUKE 1.6 DIG-T 190CV                       | 0,5192                | 1.947,00                                 | 2.336,40                                 | 3.894,00                                 | 4.672,80                                 |
| 23617      | NISSAN     | JUKE 1.6 DIG-T 190CV 4WD                   | 0,5539                | 2.077,13                                 | 2.492,55                                 | 4.154,25                                 | 4.985,10                                 |
| 23616      | NISSAN     | JUKE 1.6 DIG-T 214CV 4WD                   | 0,6209                | 2.328,38                                 | 2.794,05                                 | 4.656,75                                 | 5.588,10                                 |
| 28546      | NISSAN     | JUKE 2019 1.0 115CV                        | 0,4270                | 1.601,25                                 | 1.921,50                                 | 3.202,50                                 | 3.843,00                                 |
| 28104      | NISSAN     | MICRA 0.9 IG-T 100CV                       | 0,3897                | 1.461,38                                 | 1.753,65                                 | 2.922,75                                 | 3.507,30                                 |
| 23437      | NISSAN     | MICRA 0.9 IG-T 90CV                        | 0,3904                | 1.464,00                                 | 1.756,80                                 | 2.928,00                                 | 3.513,60                                 |
| 28105      | NISSAN     | MICRA 1.0 DIG-T 117CV                      | 0,4321                | 1.620,38                                 | 1.944,45                                 | 3.240,75                                 | 3.888,90                                 |



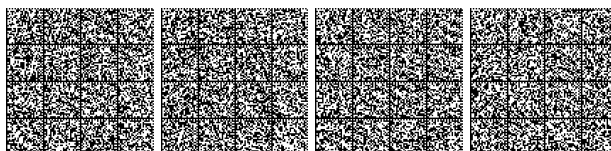
**FRINGE BENEFIT 2026**  
**AUTOVEICOLI A BENZINA FUORI PRODUZIONE**

| ID Modello | 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) |
|------------|--------|--------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 28231      | NISSAN | MICRA 1.0 IG 70CV              | 0,3928                | 1.473,00                                 | 1.767,60                                 | 2.946,00                                 | 3.535,20                                 |
| 26832      | NISSAN | MICRA 1.0 IG 12V 71CV          | 0,3710                | 1.391,25                                 | 1.669,50                                 | 2.782,50                                 | 3.339,00                                 |
| 29104      | NISSAN | MICRA 1.0 IG-T 101CV           | 0,4025                | 1.509,38                                 | 1.811,25                                 | 3.018,75                                 | 3.622,50                                 |
| 29496      | NISSAN | MICRA 2021 1.0 IG-T 92CV       | 0,4278                | 1.604,25                                 | 1.925,10                                 | 3.208,50                                 | 3.850,20                                 |
| 29497      | NISSAN | MICRA 2021 1.0 IG-T 92CV AUT   | 0,4445                | 1.666,88                                 | 2.000,25                                 | 3.333,75                                 | 4.000,50                                 |
| 23618      | NISSAN | NOTE 1.2 80CV                  | 0,3821                | 1.432,88                                 | 1.719,45                                 | 2.865,75                                 | 3.438,90                                 |
| 23619      | NISSAN | NOTE 1.2 98CV                  | 0,4084                | 1.531,50                                 | 1.837,80                                 | 3.063,00                                 | 3.675,60                                 |
| 21832      | NISSAN | PULSAR 1.2 DIG-T 116CV         | 0,4428                | 1.660,50                                 | 1.992,60                                 | 3.321,00                                 | 3.985,20                                 |
| 21461      | NISSAN | QASHQAI 1.2 DIG-T 116CV MY2014 | 0,4498                | 1.686,75                                 | 2.024,10                                 | 3.373,50                                 | 4.048,20                                 |
| 27772      | NISSAN | QASHQAI 1.3 DIG-T 140CV        | 0,4545                | 1.704,38                                 | 2.045,25                                 | 3.408,75                                 | 4.090,50                                 |
| 27773      | NISSAN | QASHQAI 1.3 DIG-T 160CV        | 0,4818                | 1.806,75                                 | 2.168,10                                 | 3.613,50                                 | 4.336,20                                 |
| 22007      | NISSAN | QASHQAI 1.6 DIG-T 163CV        | 0,5118                | 1.919,25                                 | 2.303,10                                 | 3.838,50                                 | 4.606,20                                 |
| 28646      | NISSAN | X-TRAIL 1.3 DIG-T 160CV 2WD    | 0,5377                | 2.016,38                                 | 2.419,65                                 | 4.032,75                                 | 4.839,30                                 |
| 25628      | NISSAN | X-TRAIL 1.6 163CV 2WD          | 0,5330                | 1.998,75                                 | 2.398,50                                 | 3.997,50                                 | 4.797,00                                 |
| 21910      | OPEL   | ADAM 1.0 115CV                 | 0,4154                | 1.557,75                                 | 1.869,30                                 | 3.115,50                                 | 3.738,60                                 |
| 21909      | OPEL   | ADAM 1.0 90CV                  | 0,3964                | 1.486,50                                 | 1.783,80                                 | 2.973,00                                 | 3.567,60                                 |
| 23631      | OPEL   | ADAM 1.2 70CV ND               | 0,3726                | 1.397,25                                 | 1.676,70                                 | 2.794,50                                 | 3.353,40                                 |
| 22142      | OPEL   | ADAM 1.4 150CV S&S             | 0,4573                | 1.714,88                                 | 2.057,85                                 | 3.429,75                                 | 4.115,70                                 |
| 23632      | OPEL   | ADAM 1.4 100CV ND              | 0,4098                | 1.536,75                                 | 1.844,10                                 | 3.073,50                                 | 3.688,20                                 |
| 23633      | OPEL   | ADAM 1.4 87CV ND               | 0,4035                | 1.513,13                                 | 1.815,75                                 | 3.026,25                                 | 3.631,50                                 |
| 27389      | OPEL   | ASTRA 1.0T 90CV                | 0,4241                | 1.590,38                                 | 1.908,45                                 | 3.180,75                                 | 3.816,90                                 |
| 22444      | OPEL   | ASTRA 1.4 100 CV EURO 6        | 0,4380                | 1.642,50                                 | 1.971,00                                 | 3.285,00                                 | 3.942,00                                 |
| 23440      | OPEL   | ASTRA 1.4 T 140CV              | 0,4780                | 1.792,50                                 | 2.151,00                                 | 3.585,00                                 | 4.302,00                                 |
| 22445      | OPEL   | ASTRA 1.4 T S&S 150 CV EURO 6  | 0,4695                | 1.760,63                                 | 2.112,75                                 | 3.521,25                                 | 4.225,50                                 |
| 27390      | OPEL   | ASTRA 1.4T 125CV               | 0,4999                | 1.874,63                                 | 2.249,55                                 | 3.749,25                                 | 4.499,10                                 |
| 23441      | OPEL   | ASTRA 1.6 T SHT 200CV          | 0,5167                | 1.937,63                                 | 2.325,15                                 | 3.875,25                                 | 4.650,30                                 |
| 28548      | OPEL   | ASTRA 2019 1.2T 110CV          | 0,4780                | 1.792,50                                 | 2.151,00                                 | 3.585,00                                 | 4.302,00                                 |
| 28549      | OPEL   | ASTRA 2019 1.2T 130CV          | 0,4870                | 1.826,25                                 | 2.191,50                                 | 3.652,50                                 | 4.383,00                                 |
| 28550      | OPEL   | ASTRA 2019 1.2T 145CV          | 0,4959                | 1.859,63                                 | 2.231,55                                 | 3.719,25                                 | 4.463,10                                 |
| 29109      | OPEL   | ASTRA 2020 1.4T 145CV          | 0,5192                | 1.947,00                                 | 2.336,40                                 | 3.894,00                                 | 4.672,80                                 |
| 29896      | OPEL   | ASTRA 2022 1.2 T 110CV         | 0,5092                | 1.909,50                                 | 2.291,40                                 | 3.819,00                                 | 4.582,80                                 |
| 24189      | OPEL   | ASTRA GTC 1.4T 140CV MY2017    | 0,5283                | 1.981,13                                 | 2.377,35                                 | 3.962,25                                 | 4.754,70                                 |
| 24190      | OPEL   | ASTRA GTC 1.6T 170CV MY2017    | 0,5650                | 2.118,75                                 | 2.542,50                                 | 4.237,50                                 | 5.085,00                                 |
| 24191      | OPEL   | ASTRA GTC 1.6T 200CV MY2017    | 0,5574                | 2.090,25                                 | 2.508,30                                 | 4.180,50                                 | 5.016,60                                 |
| 24192      | OPEL   | ASTRA GTC 2.0T 280CV MY2017    | 0,6452                | 2.419,50                                 | 2.903,40                                 | 4.839,00                                 | 5.806,80                                 |
| 28553      | OPEL   | ASTRA ST 2019 1.2T 110CV SW    | 0,4901                | 1.837,88                                 | 2.205,45                                 | 3.675,75                                 | 4.410,90                                 |
| 28554      | OPEL   | ASTRA ST 2019 1.2T 130CV SW    | 0,4992                | 1.872,00                                 | 2.246,40                                 | 3.744,00                                 | 4.492,80                                 |
| 28555      | OPEL   | ASTRA ST 2019 1.2T 145CV SW    | 0,5081                | 1.905,38                                 | 2.286,45                                 | 3.810,75                                 | 4.572,90                                 |
| 29110      | OPEL   | ASTRA ST 2020 1.4T 145CV SW    | 0,5273                | 1.977,38                                 | 2.372,85                                 | 3.954,75                                 | 4.745,70                                 |
| 30007      | OPEL   | ASTRA SW 2022 1.2 T 110CV      | 0,5041                | 1.890,38                                 | 2.268,45                                 | 3.780,75                                 | 4.536,90                                 |
| 30008      | OPEL   | ASTRA SW 2022 1.2 T 130CV      | 0,5140                | 1.927,50                                 | 2.313,00                                 | 3.855,00                                 | 4.626,00                                 |
| 23447      | OPEL   | CASCADA 1.4 TURBO 120CV        | 0,5945                | 2.229,38                                 | 2.675,25                                 | 4.458,75                                 | 5.350,50                                 |
| 23448      | OPEL   | CASCADA 1.6 TURBO 170CV        | 0,6345                | 2.379,38                                 | 2.855,25                                 | 4.758,75                                 | 5.710,50                                 |
| 22009      | OPEL   | CORSA 1.0T 115CV MY2015        | 0,4196                | 1.573,50                                 | 1.888,20                                 | 3.147,00                                 | 3.776,40                                 |
| 22008      | OPEL   | CORSA 1.0T 90CV MY2015         | 0,4011                | 1.504,13                                 | 1.804,95                                 | 3.008,25                                 | 3.609,90                                 |
| 22010      | OPEL   | CORSA 1.2 70CV MY2015          | 0,3915                | 1.468,13                                 | 1.761,75                                 | 2.936,25                                 | 3.523,50                                 |
| 24188      | OPEL   | CORSA 1.4 75CV                 | 0,4163                | 1.561,13                                 | 1.873,35                                 | 3.122,25                                 | 3.746,70                                 |
| 22011      | OPEL   | CORSA 1.4 90CV MY2015          | 0,4126                | 1.547,25                                 | 1.856,70                                 | 3.094,50                                 | 3.713,40                                 |
| 22012      | OPEL   | CORSA 1.4 90CV S&S MY2015      | 0,4088                | 1.533,00                                 | 1.839,60                                 | 3.066,00                                 | 3.679,20                                 |
| 27388      | OPEL   | CORSA 1.4T 150CV               | 0,4703                | 1.763,63                                 | 2.116,35                                 | 3.527,25                                 | 4.232,70                                 |
| 28409      | OPEL   | CORSA 2019 1.2 100CV           | 0,4514                | 1.692,75                                 | 2.031,30                                 | 3.385,50                                 | 4.062,60                                 |
| 28410      | OPEL   | CORSA 2019 1.2 130CV           | 0,5000                | 1.875,00                                 | 2.250,00                                 | 3.750,00                                 | 4.500,00                                 |
| 28408      | OPEL   | CORSA 2019 1.2 75CV            | 0,4336                | 1.626,00                                 | 1.951,20                                 | 3.252,00                                 | 3.902,40                                 |
| 23909      | OPEL   | CROSSLAND X 1.2 110CV          | 0,4686                | 1.757,25                                 | 2.108,70                                 | 3.514,50                                 | 4.217,40                                 |
| 23910      | OPEL   | CROSSLAND X 1.2 130CV          | 0,4979                | 1.867,13                                 | 2.240,55                                 | 3.734,25                                 | 4.481,10                                 |
| 23908      | OPEL   | CROSSLAND X 1.2 81CV           | 0,3918                | 1.469,25                                 | 1.763,10                                 | 2.938,50                                 | 3.526,20                                 |
| 28413      | OPEL   | CROSSLAND X 1.2 83CV           | 0,4388                | 1.645,50                                 | 1.974,60                                 | 3.291,00                                 | 3.949,20                                 |
| 24208      | OPEL   | GRANDLAND X 1.2T 130CV         | 0,5502                | 2.063,25                                 | 2.475,90                                 | 4.126,50                                 | 4.951,80                                 |
| 27393      | OPEL   | GRANDLAND X 1.6T 180CV         | 0,5713                | 2.142,38                                 | 2.570,85                                 | 4.284,75                                 | 5.141,70                                 |
| 23649      | OPEL   | INSIGNIA 1.4 T 140CV           | 0,5455                | 2.045,63                                 | 2.454,75                                 | 4.091,25                                 | 4.909,50                                 |
| 23648      | OPEL   | INSIGNIA 1.4 T ST SW 140CV     | 0,5606                | 2.102,25                                 | 2.522,70                                 | 4.204,50                                 | 5.045,40                                 |
| 21973      | OPEL   | INSIGNIA 1.6 T S&S 170CV       | 0,5656                | 2.121,00                                 | 2.545,20                                 | 4.242,00                                 | 5.090,40                                 |
| 21974      | OPEL   | INSIGNIA 1.6 T S&S 170CV SW    | 0,5785                | 2.169,38                                 | 2.603,25                                 | 4.338,75                                 | 5.206,50                                 |
| 23173      | OPEL   | INSIGNIA 2.0 T 250CV           | 0,6548                | 2.455,50                                 | 2.946,60                                 | 4.911,00                                 | 5.893,20                                 |
| 23174      | OPEL   | INSIGNIA 2.0 T 250CV SW        | 0,6655                | 2.495,63                                 | 2.994,75                                 | 4.991,25                                 | 5.989,50                                 |
| 28558      | OPEL   | INSIGNIA 2019 1.5T 165CV       | 0,5920                | 2.220,00                                 | 2.664,00                                 | 4.440,00                                 | 5.328,00                                 |
| 29111      | OPEL   | INSIGNIA 2020 1.4T 145CV       | 0,6151                | 2.306,63                                 | 2.767,95                                 | 4.613,25                                 | 5.535,90                                 |
| 29112      | OPEL   | INSIGNIA 2020 2.0T 200CV       | 0,6517                | 2.443,88                                 | 2.932,65                                 | 4.887,75                                 | 5.865,30                                 |



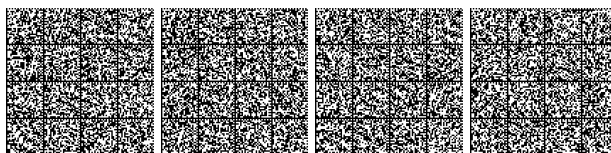
FRINGE BENEFIT 2026  
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

| ID Modello | 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) |
|------------|---------|---------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 29113      | OPEL    | INSIGNIA 2020 2.0T 230CV AWD          | 0,7217                | 2.706,38                                 | 3.247,65                                 | 5.412,75                                 | 6.495,30                                 |
| 28559      | OPEL    | INSIGNIA TOURER 2019 1.5T 165CV SW    | 0,6031                | 2.261,63                                 | 2.713,95                                 | 4.523,25                                 | 5.427,90                                 |
| 26445      | OPEL    | KARL ROCKS 1.0 73CV                   | 0,3623                | 1.358,63                                 | 1.630,35                                 | 2.717,25                                 | 3.260,70                                 |
| 23445      | OPEL    | MERIVA 1.4 100CV                      | 0,4483                | 1.681,13                                 | 2.017,35                                 | 3.362,25                                 | 4.034,70                                 |
| 23444      | OPEL    | MERIVA 1.4 T 120CV                    | 0,5073                | 1.902,38                                 | 2.282,85                                 | 3.804,75                                 | 4.565,70                                 |
| 29341      | OPEL    | MOKKA 2020 1.2 T 100CV                | 0,4780                | 1.792,50                                 | 2.151,00                                 | 3.585,00                                 | 4.302,00                                 |
| 26448      | OPEL    | MOKKAX 1.4T ECOTEC 120CV 4X2          | 0,4633                | 1.737,38                                 | 2.084,85                                 | 3.474,75                                 | 4.169,70                                 |
| 26449      | OPEL    | MOKKAX 1.4T ECOTEC 140CV 4X2          | 0,4784                | 1.794,00                                 | 2.152,80                                 | 3.588,00                                 | 4.305,60                                 |
| 26450      | OPEL    | MOKKAX 1.4T ECOTEC 140CV 4X4          | 0,5041                | 1.890,38                                 | 2.268,45                                 | 3.780,75                                 | 4.536,90                                 |
| 27391      | OPEL    | ZAFIRA 1.6T 136CV                     | 0,5538                | 2.076,75                                 | 2.492,10                                 | 4.153,50                                 | 4.984,20                                 |
| 26456      | PEUGEOT | 108 1.0 VTI 72CV MY2018               | 0,3546                | 1.329,75                                 | 1.595,70                                 | 2.659,50                                 | 3.191,40                                 |
| 21475      | PEUGEOT | 2008 1.2 12V VTI 82CV                 | 0,4090                | 1.533,75                                 | 1.840,50                                 | 3.067,50                                 | 3.681,00                                 |
| 22358      | PEUGEOT | 2008 1.2 PURETECH 110CV               | 0,4450                | 1.668,75                                 | 2.002,50                                 | 3.337,50                                 | 4.005,00                                 |
| 28378      | PEUGEOT | 2008 1.2 PURETECH 82CV                | 0,4260                | 1.597,50                                 | 1.917,00                                 | 3.195,00                                 | 3.834,00                                 |
| 28379      | PEUGEOT | 2008 1.2 PURETECH TURBO 130CV         | 0,4835                | 1.813,13                                 | 2.175,75                                 | 3.626,25                                 | 4.351,50                                 |
| 30850      | PEUGEOT | 2008 2020 1.2 PURETECH 130 130 CV AUT | 0,5549                | 2.080,88                                 | 2.497,05                                 | 4.161,75                                 | 4.994,10                                 |
| 28744      | PEUGEOT | 2008 2020 1.2 PURETECH 130 130CV      | 0,5088                | 1.908,00                                 | 2.289,60                                 | 3.816,00                                 | 4.579,20                                 |
| 28746      | PEUGEOT | 2008 2020 1.2 PURETECH 155 155CV AUT  | 0,5870                | 2.201,25                                 | 2.641,50                                 | 4.402,50                                 | 5.283,00                                 |
| 23669      | PEUGEOT | 208 1.2 68CV ND                       | 0,3620                | 1.357,50                                 | 1.629,00                                 | 2.715,00                                 | 3.258,00                                 |
| 23668      | PEUGEOT | 208 1.2 82CV ND                       | 0,3679                | 1.379,63                                 | 1.655,55                                 | 2.759,25                                 | 3.311,10                                 |
| 22212      | PEUGEOT | 208 1.2 PURETECH 110CV                | 0,4054                | 1.520,25                                 | 1.824,30                                 | 3.040,50                                 | 3.648,60                                 |
| 31007      | PEUGEOT | 208 1.2 PURETECH 75CV MOD 2024        | 0,4516                | 1.693,50                                 | 2.032,20                                 | 3.387,00                                 | 4.064,40                                 |
| 22213      | PEUGEOT | 208 1.6 THP 208CV                     | 0,5061                | 1.897,88                                 | 2.277,45                                 | 3.795,75                                 | 4.554,90                                 |
| 28459      | PEUGEOT | 208 2019 1.2 102CV                    | 0,4531                | 1.699,13                                 | 2.038,95                                 | 3.398,25                                 | 4.077,90                                 |
| 28460      | PEUGEOT | 208 2019 1.2 130CV                    | 0,5223                | 1.958,63                                 | 2.350,35                                 | 3.917,25                                 | 4.700,70                                 |
| 28458      | PEUGEOT | 208 2019 1.2 75CV                     | 0,4247                | 1.592,63                                 | 1.911,15                                 | 3.185,25                                 | 3.822,30                                 |
| 23075      | PEUGEOT | 3008 1.2 130CV MY2016                 | 0,4597                | 1.723,88                                 | 2.068,65                                 | 3.447,75                                 | 4.137,30                                 |
| 29119      | PEUGEOT | 3008 1.2 PURETECH TURBO 130CV         | 0,5650                | 2.118,75                                 | 2.542,50                                 | 4.237,50                                 | 5.085,00                                 |
| 29346      | PEUGEOT | 3008 1.6 PURETECH 180CV               | 0,6085                | 2.281,88                                 | 2.738,25                                 | 4.563,75                                 | 5.476,50                                 |
| 26868      | PEUGEOT | 3008 1.6 PURETECH TURBO 180CV         | 0,5961                | 2.235,38                                 | 2.682,45                                 | 4.470,75                                 | 5.364,90                                 |
| 23076      | PEUGEOT | 3008 1.6 THP 165CV MY2016             | 0,5648                | 2.118,00                                 | 2.541,60                                 | 4.236,00                                 | 5.083,20                                 |
| 21911      | PEUGEOT | 308 1.2 110CV                         | 0,4316                | 1.618,50                                 | 1.942,20                                 | 3.237,00                                 | 3.884,40                                 |
| 21912      | PEUGEOT | 308 1.2 130CV                         | 0,4543                | 1.703,63                                 | 2.044,35                                 | 3.407,25                                 | 4.088,70                                 |
| 21535      | PEUGEOT | 308 1.2 E-THP 130CV SW                | 0,4636                | 1.738,50                                 | 2.086,20                                 | 3.477,00                                 | 4.172,40                                 |
| 21913      | PEUGEOT | 308 1.6 THP 205CV                     | 0,5371                | 2.014,13                                 | 2.416,95                                 | 4.028,25                                 | 4.833,90                                 |
| 29780      | PEUGEOT | 308 2021 1.2 PURETECH 110CV           | 0,5090                | 1.908,75                                 | 2.290,50                                 | 3.817,50                                 | 4.581,00                                 |
| 29781      | PEUGEOT | 308 2021 1.2 PURETECH 130CV           | 0,5303                | 1.988,63                                 | 2.386,35                                 | 3.977,25                                 | 4.772,70                                 |
| 30235      | PEUGEOT | 408 PURETECH 1.2 130CV                | 0,5660                | 2.122,50                                 | 2.547,00                                 | 4.245,00                                 | 5.094,00                                 |
| 23449      | PEUGEOT | 5008 1.2 130CV MOD 2017               | 0,4748                | 1.780,50                                 | 2.136,60                                 | 3.561,00                                 | 4.273,20                                 |
| 23450      | PEUGEOT | 5008 1.6 165CV MOD 2017               | 0,5789                | 2.170,88                                 | 2.605,05                                 | 4.341,75                                 | 5.210,10                                 |
| 29121      | PEUGEOT | 5008 1.6 PURETECH TURBO 130CV         | 0,5822                | 2.183,25                                 | 2.619,90                                 | 4.366,50                                 | 5.239,80                                 |
| 29347      | PEUGEOT | 5008 1.6 PURETECH TURBO 180CV         | 0,6782                | 2.543,25                                 | 3.051,90                                 | 5.086,50                                 | 6.103,80                                 |
| 29452      | PEUGEOT | 508 PURETECH TURBO 1.2 130CV          | 0,6413                | 2.404,88                                 | 2.885,85                                 | 4.809,75                                 | 5.771,70                                 |
| 26848      | PEUGEOT | 508 PURETECH TURBO 1.6 180CV          | 0,6026                | 2.259,75                                 | 2.711,70                                 | 4.519,50                                 | 5.423,40                                 |
| 29453      | PEUGEOT | 508 STATION 1.2 T S&S 130CV           | 0,6511                | 2.441,63                                 | 2.929,95                                 | 4.883,25                                 | 5.859,90                                 |
| 28108      | PEUGEOT | 508 STATION 1.6 T S&S 180CV           | 0,6094                | 2.285,25                                 | 2.742,30                                 | 4.570,50                                 | 5.484,60                                 |
| 28109      | PEUGEOT | 508 STATION 1.6 T S&S 225CV           | 0,6762                | 2.535,75                                 | 3.042,90                                 | 5.071,50                                 | 6.085,80                                 |
| 21654      | PEUGEOT | 508 SW 1.6 165CV EURO 6               | 0,5572                | 2.089,50                                 | 2.507,40                                 | 4.179,00                                 | 5.014,80                                 |
| 23670      | PEUGEOT | PARTNER TEEPEE 1.6 98CV ND            | 0,4548                | 1.705,50                                 | 2.046,60                                 | 3.411,00                                 | 4.093,20                                 |
| 29557      | PEUGEOT | RIFTER 1.2 130CV                      | 0,5131                | 1.924,13                                 | 2.308,95                                 | 3.848,25                                 | 4.617,90                                 |
| 22980      | PORSCHE | 718 BOXSTER 2.0 300CV                 | 0,9798                | 3.674,25                                 | 4.409,10                                 | 7.348,50                                 | 8.818,20                                 |
| 28895      | PORSCHE | 718 BOXSTER GTS 4.0 400CV             | 1,2983                | 4.868,63                                 | 5.842,35                                 | 9.737,25                                 | 11.684,70                                |
| 22981      | PORSCHE | 718 BOXSTER S 2.5 350CV               | 1,1202                | 4.200,75                                 | 5.040,90                                 | 8.401,50                                 | 10.081,80                                |
| 22978      | PORSCHE | 718 CAYMAN 2.0 300CV                  | 0,9643                | 3.616,13                                 | 4.339,35                                 | 7.232,25                                 | 8.678,70                                 |
| 28894      | PORSCHE | 718 CAYMAN GTS 4.0 400CV              | 1,2828                | 4.810,50                                 | 5.772,60                                 | 9.621,00                                 | 11.545,20                                |
| 22979      | PORSCHE | 718 CAYMAN S 2.5 350CV                | 1,1047                | 4.142,63                                 | 4.971,15                                 | 8.285,25                                 | 9.942,30                                 |
| 22655      | PORSCHE | 911 CARRERA 3.0 370CV CABRIO          | 1,3083                | 4.906,13                                 | 5.887,35                                 | 9.812,25                                 | 11.774,70                                |
| 22653      | PORSCHE | 911 CARRERA 3.0 370CV COUPÉ           | 1,2135                | 4.550,63                                 | 5.460,75                                 | 9.101,25                                 | 10.921,50                                |
| 30483      | PORSCHE | 911 CARRERA 3.0 385CV CABRIO          | 1,6454                | 6.170,25                                 | 7.404,30                                 | 12.340,50                                | 14.808,60                                |
| 28235      | PORSCHE | 911 CARRERA 4S 3.0 450CV CABRIO       | 1,8025                | 6.759,38                                 | 8.111,25                                 | 13.518,75                                | 16.222,50                                |
| 28145      | PORSCHE | 911 CARRERA 4S 3.0 450CV COUPÉ        | 1,6858                | 6.321,75                                 | 7.586,10                                 | 12.643,50                                | 15.172,20                                |
| 28234      | PORSCHE | 911 CARRERA S 3.0 450CV CABRIO        | 1,7430                | 6.536,25                                 | 7.843,50                                 | 13.072,50                                | 15.687,00                                |
| 22654      | PORSCHE | 911 CARRERA S 3.0 420CV COUPÉ         | 1,3293                | 4.984,88                                 | 5.981,85                                 | 9.969,75                                 | 11.963,70                                |
| 28144      | PORSCHE | 911 CARRERA S 3.0 450CV COUPÉ         | 1,6092                | 6.034,50                                 | 7.241,40                                 | 12.069,00                                | 14.482,80                                |
| 30482      | PORSCHE | 911 CARRERA T 3.0 385CV COUPÉ         | 1,6124                | 6.046,50                                 | 7.255,80                                 | 12.093,00                                | 14.511,60                                |
| 24708      | PORSCHE | CAYENNE 2.9 V6 S 440CV                | 1,3647                | 5.117,63                                 | 6.141,15                                 | 10.235,25                                | 12.282,30                                |
| 24709      | PORSCHE | CAYENNE 3.0 V6 340CV                  | 1,1969                | 4.488,38                                 | 5.386,05                                 | 8.976,75                                 | 10.772,10                                |
| 24728      | PORSCHE | CAYENNE 4.0 V8 T 550CV                | 1,8439                | 6.914,63                                 | 8.297,55                                 | 13.829,25                                | 16.595,10                                |



FRINGE BENEFIT 2026  
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

| ID Modello | 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) |
|------------|---------|-----------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 28317      | PORSCHE | CAYENNE COUPÉ 3.0 340CV           | 1,2695                | 4.760,63                                 | 5.712,75                                 | 9.521,25                                 | 11.425,50                                |
| 28318      | PORSCHE | CAYENNE COUPÉ 4.0 550CV           | 1,8719                | 7.019,63                                 | 8.423,55                                 | 14.039,25                                | 16.847,10                                |
| 28651      | PORSCHE | MACAN 2.0 245CV                   | 0,9160                | 3.435,00                                 | 4.122,00                                 | 6.870,00                                 | 8.244,00                                 |
| 22909      | PORSCHE | MACAN 2.0 252CV                   | 0,8318                | 3.119,25                                 | 3.743,10                                 | 6.238,50                                 | 7.486,20                                 |
| 29894      | PORSCHE | MACAN 2.0 265CV                   | 1,0265                | 3.849,38                                 | 4.619,25                                 | 7.698,75                                 | 9.238,50                                 |
| 30304      | PORSCHE | MACAN 2.9 S 380CV                 | 1,1773                | 4.414,88                                 | 5.297,85                                 | 8.829,75                                 | 10.595,70                                |
| 29472      | PORSCHE | MACAN 2.9 TURBO 440CV             | 1,3380                | 5.017,50                                 | 6.021,00                                 | 10.035,00                                | 12.042,00                                |
| 22630      | PORSCHE | MACAN 3.0 GTS 360CV               | 1,0579                | 3.967,13                                 | 4.760,55                                 | 7.934,25                                 | 9.521,10                                 |
| 21557      | PORSCHE | MACAN 3.0 S 340CV                 | 0,9660                | 3.622,50                                 | 4.347,00                                 | 7.245,00                                 | 8.694,00                                 |
| 28652      | PORSCHE | MACAN 3.0 S 350CV                 | 1,0189                | 3.820,88                                 | 4.585,05                                 | 7.641,75                                 | 9.170,10                                 |
| 21558      | PORSCHE | MACAN 3.6 TURBO 400CV             | 1,1360                | 4.260,00                                 | 5.112,00                                 | 8.520,00                                 | 10.224,00                                |
| 28859      | PORSCHE | MACAN GTS 2.9 380CV               | 1,1373                | 4.264,88                                 | 5.117,85                                 | 8.529,75                                 | 10.235,70                                |
| 28647      | PORSCHE | PANAMERA 2.9 4S 440CV             | 1,5653                | 5.869,88                                 | 7.043,85                                 | 11.739,75                                | 14.087,70                                |
| 28648      | PORSCHE | PANAMERA 3.0 4 330CV              | 1,2432                | 4.662,00                                 | 5.594,40                                 | 9.324,00                                 | 11.188,80                                |
| 28690      | PORSCHE | PANAMERA 4 2.9 330CV              | 1,2367                | 4.637,63                                 | 5.565,15                                 | 9.275,25                                 | 11.130,30                                |
| 28650      | PORSCHE | PANAMERA 4.0 TURBO 550CV          | 1,7555                | 6.583,13                                 | 7.899,75                                 | 13.166,25                                | 15.799,50                                |
| 23673      | PORSCHE | PANAMERA 4S 2.9 440CV             | 1,3250                | 4.968,75                                 | 5.962,50                                 | 9.937,50                                 | 11.925,00                                |
| 28649      | PORSCHE | PANAMERA GTS 4.0 460CV            | 1,6025                | 6.009,38                                 | 7.211,25                                 | 12.018,75                                | 14.422,50                                |
| 28750      | RENAULT | CAPTUR 2020 1.0 TCE 100CV         | 0,3945                | 1.479,38                                 | 1.775,25                                 | 2.958,75                                 | 3.550,50                                 |
| 28751      | RENAULT | CAPTUR 2020 1.3 TCE 130CV         | 0,4644                | 1.741,50                                 | 2.089,80                                 | 3.483,00                                 | 4.179,60                                 |
| 29500      | RENAULT | CAPTUR 2021 1.0 TCE 90CV          | 0,4012                | 1.504,50                                 | 1.805,40                                 | 3.009,00                                 | 3.610,80                                 |
| 29593      | RENAULT | CAPTUR 2021 1.3 TCE 140CV         | 0,4475                | 1.678,13                                 | 2.013,75                                 | 3.356,25                                 | 4.027,50                                 |
| 27639      | RENAULT | CAPTURE 0.9 90CV                  | 0,3895                | 1.460,63                                 | 1.752,75                                 | 2.921,25                                 | 3.505,50                                 |
| 30085      | RENAULT | CAPTURE 1.0 TCE 90CV              | 0,4618                | 1.731,75                                 | 2.078,10                                 | 3.463,50                                 | 4.156,20                                 |
| 28142      | RENAULT | CAPTURE 1.3 TCE 130CV             | 0,4426                | 1.659,75                                 | 1.991,70                                 | 3.319,50                                 | 3.983,40                                 |
| 28143      | RENAULT | CAPTURE 1.3 TCE 150CV             | 0,4575                | 1.715,63                                 | 2.058,75                                 | 3.431,25                                 | 4.117,50                                 |
| 27608      | RENAULT | CLIO 0.9 TCE 12V 75CV             | 0,3814                | 1.430,25                                 | 1.716,30                                 | 2.860,50                                 | 3.432,60                                 |
| 27609      | RENAULT | CLIO 0.9 TCE 12V 90CV             | 0,3872                | 1.452,00                                 | 1.742,40                                 | 2.904,00                                 | 3.484,80                                 |
| 23679      | RENAULT | CLIO 1.2 120CV S&S                | 0,4277                | 1.603,88                                 | 1.924,65                                 | 3.207,75                                 | 3.849,30                                 |
| 23678      | RENAULT | CLIO 1.2 75CV ND                  | 0,3921                | 1.470,38                                 | 1.764,45                                 | 2.940,75                                 | 3.528,90                                 |
| 25348      | RENAULT | CLIO 1.2 TCE S&S 120CV            | 0,4382                | 1.643,25                                 | 1.971,90                                 | 3.286,50                                 | 3.943,80                                 |
| 23680      | RENAULT | CLIO 1.6 TCE 200CV                | 0,5037                | 1.888,88                                 | 2.266,65                                 | 3.777,75                                 | 4.533,30                                 |
| 28414      | RENAULT | CLIO 2019 1.0 SCE 65CV            | 0,4017                | 1.506,38                                 | 1.807,65                                 | 3.012,75                                 | 3.615,30                                 |
| 28415      | RENAULT | CLIO 2019 1.0 SCE 75CV            | 0,3939                | 1.477,13                                 | 1.772,55                                 | 2.954,25                                 | 3.545,10                                 |
| 28380      | RENAULT | CLIO 2019 1.0 TCE 100CV           | 0,3892                | 1.459,50                                 | 1.751,40                                 | 2.919,00                                 | 3.502,80                                 |
| 29454      | RENAULT | CLIO 2019 1.0 TCE 90CV            | 0,4139                | 1.552,13                                 | 1.862,55                                 | 3.104,25                                 | 3.725,10                                 |
| 28381      | RENAULT | CLIO 2019 1.3 TCE 130CV           | 0,4708                | 1.765,50                                 | 2.118,60                                 | 3.531,00                                 | 4.237,20                                 |
| 23681      | RENAULT | CLIO SPORTER 1.2 75CV SW          | 0,4135                | 1.550,63                                 | 1.860,75                                 | 3.101,25                                 | 3.721,50                                 |
| 23682      | RENAULT | CLIO SPORTER 1.2 TCE 120CV SW     | 0,4417                | 1.656,38                                 | 1.987,65                                 | 3.312,75                                 | 3.975,30                                 |
| 23683      | RENAULT | CLIO SPORTER 900 TCE 90CV SW      | 0,3932                | 1.474,50                                 | 1.769,40                                 | 2.949,00                                 | 3.538,80                                 |
| 24211      | RENAULT | ESCAPE 1.8 TCE 225CV              | 0,6471                | 2.426,63                                 | 2.911,95                                 | 4.853,25                                 | 5.823,90                                 |
| 27930      | RENAULT | ESPACE 1.8 TCE EDC 225CV          | 0,6866                | 2.574,75                                 | 3.089,70                                 | 5.149,50                                 | 6.179,40                                 |
| 23407      | RENAULT | GRAND SCENIC 1.2 TCE 115CV        | 0,5055                | 1.895,63                                 | 2.274,75                                 | 3.791,25                                 | 4.549,50                                 |
| 23408      | RENAULT | GRAND SCENIC 1.2 TCE 130CV        | 0,5309                | 1.990,88                                 | 2.389,05                                 | 3.981,75                                 | 4.778,10                                 |
| 27812      | RENAULT | GRAND SCENIC 1.3 TCE 115CV        | 0,5222                | 1.958,25                                 | 2.349,90                                 | 3.916,50                                 | 4.699,80                                 |
| 27810      | RENAULT | GRAND SCENIC 1.3 TCE 140CV        | 0,5610                | 2.103,75                                 | 2.524,50                                 | 4.207,50                                 | 5.049,00                                 |
| 27811      | RENAULT | GRAND SCENIC 1.3 TCE 160CV        | 0,5840                | 2.190,00                                 | 2.628,00                                 | 4.380,00                                 | 5.256,00                                 |
| 27641      | RENAULT | KADJAR 1.3 TCE 140CV              | 0,5125                | 1.921,88                                 | 2.306,25                                 | 3.843,75                                 | 4.612,50                                 |
| 27642      | RENAULT | KADJAR 1.3 TCE 160CV              | 0,5072                | 1.902,00                                 | 2.282,40                                 | 3.804,00                                 | 4.564,80                                 |
| 30011      | RENAULT | KADJAR 2022 1.3 TCE 140CV         | 0,5295                | 1.985,63                                 | 2.382,75                                 | 3.971,25                                 | 4.765,50                                 |
| 29594      | RENAULT | KOLEOS 2020 1.3 TCE 160CV         | 0,5670                | 2.126,25                                 | 2.551,50                                 | 4.252,50                                 | 5.103,00                                 |
| 27628      | RENAULT | MEGANE 1.3 TCE 115CV              | 0,4563                | 1.711,13                                 | 2.053,35                                 | 3.422,25                                 | 4.106,70                                 |
| 27629      | RENAULT | MEGANE 1.3 TCE 140CV              | 0,4967                | 1.862,63                                 | 2.235,15                                 | 3.725,25                                 | 4.470,30                                 |
| 22718      | RENAULT | MEGANE 1.6 TCE GT 205CV MY2016    | 0,5420                | 2.032,50                                 | 2.439,00                                 | 4.065,00                                 | 4.878,00                                 |
| 29350      | RENAULT | MEGANE 2020 1.3 TCE 115CV         | 0,4889                | 1.833,38                                 | 2.200,05                                 | 3.666,75                                 | 4.400,10                                 |
| 29351      | RENAULT | MEGANE 2020 1.3 TCE 140CV         | 0,5067                | 1.900,13                                 | 2.280,15                                 | 3.800,25                                 | 4.560,30                                 |
| 29352      | RENAULT | MEGANE 2020 1.3 TCE 160CV         | 0,5567                | 2.087,63                                 | 2.505,15                                 | 4.175,25                                 | 5.010,30                                 |
| 29353      | RENAULT | MEGANE 2020 1.8 TCE 300CV         | 0,7480                | 2.805,00                                 | 3.366,00                                 | 5.610,00                                 | 6.732,00                                 |
| 28114      | RENAULT | MEGANE GRAND COUPÉ 1.3 140CV      | 0,5008                | 1.878,00                                 | 2.253,60                                 | 3.756,00                                 | 4.507,20                                 |
| 27630      | RENAULT | MEGANE SPORTER 1.3 TCE 115CV      | 0,4643                | 1.741,13                                 | 2.089,35                                 | 3.482,25                                 | 4.178,70                                 |
| 27631      | RENAULT | MEGANE SPORTER 1.3 TCE 140CV      | 0,5047                | 1.892,63                                 | 2.271,15                                 | 3.785,25                                 | 4.542,30                                 |
| 29355      | RENAULT | MEGANE SPORTER 2020 1.3 TCE 115CV | 0,4974                | 1.865,25                                 | 2.238,30                                 | 3.730,50                                 | 4.476,60                                 |
| 29356      | RENAULT | MEGANE SPORTER 2020 1.3 TCE 140CV | 0,5179                | 1.942,13                                 | 2.330,55                                 | 3.884,25                                 | 4.661,10                                 |
| 29357      | RENAULT | MEGANE SPORTER 2020 1.3 TCE 160CV | 0,5648                | 2.118,00                                 | 2.541,60                                 | 4.236,00                                 | 5.083,20                                 |
| 30486      | RENAULT | MEGANE TCE 300 1.8 RS ULTIME      | 0,8127                | 3.047,63                                 | 3.657,15                                 | 6.095,25                                 | 7.314,30                                 |
| 27636      | RENAULT | SCENIC 1.3 TCE 116CV              | 0,5084                | 1.906,50                                 | 2.287,80                                 | 3.813,00                                 | 4.575,60                                 |
| 27637      | RENAULT | SCENIC 1.3 TCE 140CV              | 0,5921                | 2.220,38                                 | 2.664,45                                 | 4.440,75                                 | 5.328,90                                 |
| 27638      | RENAULT | SCENIC 1.3 TCE 160CV              | 0,6216                | 2.331,00                                 | 2.797,20                                 | 4.662,00                                 | 5.594,40                                 |



FRINGE BENEFIT 2026  
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

| ID Modello | 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) |
|------------|---------|-----------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 28240      | RENAULT | TALISMAN 1.3 TCE 160CV                  | 0,6321                | 2.370,38                                 | 2.844,45                                 | 4.740,75                                 | 5.688,90                                 |
| 22631      | RENAULT | TALISMAN 1.6 TCE 150CV                  | 0,5520                | 2.070,00                                 | 2.484,00                                 | 4.140,00                                 | 4.968,00                                 |
| 22632      | RENAULT | TALISMAN 1.6 TCE 200CV                  | 0,5869                | 2.200,88                                 | 2.641,05                                 | 4.401,75                                 | 5.282,10                                 |
| 27788      | RENAULT | TALISMAN 1.8 TCE 225CV                  | 0,6896                | 2.586,00                                 | 3.103,20                                 | 5.172,00                                 | 6.206,40                                 |
| 28241      | RENAULT | TALISMAN SPORTER 1.3 TCE 160CV          | 0,6341                | 2.377,88                                 | 2.853,45                                 | 4.755,75                                 | 5.706,90                                 |
| 22874      | RENAULT | TALISMAN SPORTER 1.6 TCE 150CV          | 0,5542                | 2.078,25                                 | 2.493,90                                 | 4.156,50                                 | 4.987,80                                 |
| 22875      | RENAULT | TALISMAN SPORTER 1.6 TCE 200CV          | 0,5870                | 2.201,25                                 | 2.641,50                                 | 4.402,50                                 | 5.283,00                                 |
| 27789      | RENAULT | TALISMAN SPORTER 1.8 TCE 225CV          | 0,6909                | 2.590,88                                 | 3.109,05                                 | 5.181,75                                 | 6.218,10                                 |
| 23454      | RENAULT | TWINGO 0.9 TCE 110CV                    | 0,3899                | 1.462,13                                 | 1.754,55                                 | 2.924,25                                 | 3.509,10                                 |
| 27568      | RENAULT | TWINGO 0.9 TCE DUEL 90CV                | 0,3566                | 1.337,25                                 | 1.604,70                                 | 2.674,50                                 | 3.209,40                                 |
| 27569      | RENAULT | TWINGO 1.0 TCE DUEL 70CV                | 0,3601                | 1.350,38                                 | 1.620,45                                 | 2.700,75                                 | 3.240,90                                 |
| 28425      | RENAULT | TWINGO 2019 1.0 65CV                    | 0,3763                | 1.411,13                                 | 1.693,35                                 | 2.822,25                                 | 3.386,70                                 |
| 28424      | RENAULT | TWINGO 2019 900 92CV                    | 0,3817                | 1.431,38                                 | 1.717,65                                 | 2.862,75                                 | 3.435,30                                 |
| 24429      | SEAT    | ARONA 1.0 TSI 115CV                     | 0,4141                | 1.552,88                                 | 1.863,45                                 | 3.105,75                                 | 3.726,90                                 |
| 24428      | SEAT    | ARONA 1.0 TSI 95CV                      | 0,3878                | 1.454,25                                 | 1.745,10                                 | 2.908,50                                 | 3.490,20                                 |
| 28286      | SEAT    | ARONA 1.5 TSI 150CV                     | 0,4480                | 1.680,00                                 | 2.016,00                                 | 3.360,00                                 | 4.032,00                                 |
| 29457      | SEAT    | ARONA 2020 1.0 ECOTSI 110CV             | 0,4557                | 1.708,88                                 | 2.050,65                                 | 3.417,75                                 | 4.101,30                                 |
| 22879      | SEAT    | ATECA 1.0 ECO TSI 116CV                 | 0,4606                | 1.727,25                                 | 2.072,70                                 | 3.454,50                                 | 4.145,40                                 |
| 22881      | SEAT    | ATECA 1.4 ECO TSI 150CV                 | 0,4738                | 1.776,75                                 | 2.132,10                                 | 3.553,50                                 | 4.264,20                                 |
| 22880      | SEAT    | ATECA 1.4 ECO TSI 4DRIVE 150CV          | 0,5388                | 2.020,50                                 | 2.424,60                                 | 4.041,00                                 | 4.849,20                                 |
| 27815      | SEAT    | ATECA 1.5 ECO TSI 150CV                 | 0,4913                | 1.842,38                                 | 2.210,85                                 | 3.684,75                                 | 4.421,70                                 |
| 28137      | SEAT    | ATECA 1.5 ECOTSI 4DRIVE 150CV           | 0,5594                | 2.097,75                                 | 2.517,30                                 | 4.195,50                                 | 5.034,60                                 |
| 30491      | SEAT    | ATECA 2020 1.0 TSI 110CV                | 0,5060                | 1.897,50                                 | 2.277,00                                 | 3.795,00                                 | 4.554,00                                 |
| 29368      | SEAT    | ATECA 2020 1.0 TSI 115CV                | 0,4492                | 1.684,50                                 | 2.021,40                                 | 3.369,00                                 | 4.042,80                                 |
| 29370      | SEAT    | ATECA 2020 2.0 TSI 4DRIVE 190CV         | 0,6629                | 2.485,88                                 | 2.983,05                                 | 4.971,75                                 | 5.966,10                                 |
| 23748      | SEAT    | IBIZA 1.0 75CV MY2017                   | 0,3928                | 1.473,00                                 | 1.767,60                                 | 2.946,00                                 | 3.535,20                                 |
| 27933      | SEAT    | IBIZA 1.0 80CV MY2018                   | 0,3903                | 1.463,63                                 | 1.756,35                                 | 2.927,25                                 | 3.512,70                                 |
| 23749      | SEAT    | IBIZA 1.0 95CV MY2017                   | 0,4055                | 1.520,63                                 | 1.824,75                                 | 3.041,25                                 | 3.649,50                                 |
| 27934      | SEAT    | IBIZA 1.0 95CV MY2018                   | 0,3975                | 1.490,63                                 | 1.788,75                                 | 2.981,25                                 | 3.577,50                                 |
| 23750      | SEAT    | IBIZA 1.0 ECOTSI 115CV MY2017           | 0,4171                | 1.564,13                                 | 1.876,95                                 | 3.128,25                                 | 3.753,90                                 |
| 25149      | SEAT    | IBIZA 1.5 TSI EVO 150CV MY2018          | 0,4472                | 1.677,00                                 | 2.012,40                                 | 3.354,00                                 | 4.024,80                                 |
| 29361      | SEAT    | IBIZA 2020 1.0 ECOTSI 110CV             | 0,4596                | 1.723,50                                 | 2.068,20                                 | 3.447,00                                 | 4.136,40                                 |
| 29360      | SEAT    | IBIZA 2020 1.0 MPI 80CV                 | 0,4514                | 1.692,75                                 | 2.031,30                                 | 3.385,50                                 | 4.062,60                                 |
| 23751      | SEAT    | LEON 1.0 TSI 115CV                      | 0,4351                | 1.631,63                                 | 1.957,95                                 | 3.263,25                                 | 3.915,90                                 |
| 27644      | SEAT    | LEON 1.5 ECOTSI 131CV                   | 0,4919                | 1.844,63                                 | 2.213,55                                 | 3.689,25                                 | 4.427,10                                 |
| 27645      | SEAT    | LEON 1.5 ECOTSI 150CV                   | 0,5123                | 1.921,13                                 | 2.305,35                                 | 3.842,25                                 | 4.610,70                                 |
| 28953      | SEAT    | LEON 2020 1.0 TSI 110CV                 | 0,4518                | 1.694,25                                 | 2.033,10                                 | 3.388,50                                 | 4.066,20                                 |
| 30490      | SEAT    | LEON 2020 1.0 TSI 110CV FR              | 0,5476                | 2.053,50                                 | 2.464,20                                 | 4.107,00                                 | 4.928,40                                 |
| 28952      | SEAT    | LEON 2020 1.0 TSI 90CV                  | 0,4414                | 1.655,25                                 | 1.986,30                                 | 3.310,50                                 | 3.972,60                                 |
| 28954      | SEAT    | LEON 2020 1.5 TSI 130CV                 | 0,5335                | 2.000,63                                 | 2.400,75                                 | 4.001,25                                 | 4.801,50                                 |
| 28955      | SEAT    | LEON 2020 1.5 TSI 150CV                 | 0,5519                | 2.069,63                                 | 2.483,55                                 | 4.139,25                                 | 4.967,10                                 |
| 29613      | SEAT    | LEON 2020 2.0 TSI 190CV                 | 0,6124                | 2.296,50                                 | 2.755,80                                 | 4.593,00                                 | 5.511,60                                 |
| 29739      | SEAT    | LEON SPORTSTOURER 2020 1.0 TSI 110CV SW | 0,5451                | 2.044,13                                 | 2.452,95                                 | 4.088,25                                 | 4.905,90                                 |
| 28958      | SEAT    | LEON SPORTSTOURER 2020 1.0 TSI 90CV SW  | 0,4494                | 1.685,25                                 | 2.022,30                                 | 3.370,50                                 | 4.044,60                                 |
| 28959      | SEAT    | LEON SPORTSTOURER 2020 1.5 TSI 130CV SW | 0,5408                | 2.028,00                                 | 2.433,60                                 | 4.056,00                                 | 4.867,20                                 |
| 28960      | SEAT    | LEON SPORTSTOURER 2020 1.5 TSI 150CV SW | 0,5693                | 2.134,88                                 | 2.561,85                                 | 4.269,75                                 | 5.123,70                                 |
| 23752      | SEAT    | LEON ST 1.0 TSI 115CV                   | 0,4411                | 1.654,13                                 | 1.984,95                                 | 3.308,25                                 | 3.969,90                                 |
| 27646      | SEAT    | LEON ST 1.5 ECO TSI 131CV               | 0,4979                | 1.867,13                                 | 2.240,55                                 | 3.734,25                                 | 4.481,10                                 |
| 23688      | SEAT    | MII 1.0 60CV ND                         | 0,3311                | 1.241,63                                 | 1.489,95                                 | 2.483,25                                 | 2.979,90                                 |
| 28115      | SEAT    | TARRACO 2019 1.5 TSI 150CV              | 0,6040                | 2.265,00                                 | 2.718,00                                 | 4.530,00                                 | 5.436,00                                 |
| 28136      | SEAT    | TARRACO 2019 2.0 TSI 4DRIVE 190CV       | 0,7197                | 2.698,88                                 | 3.238,65                                 | 5.397,75                                 | 6.477,30                                 |
| 23690      | SKODA   | CITIGO 1.0 60CV ND                      | 0,3308                | 1.240,50                                 | 1.488,60                                 | 2.481,00                                 | 2.977,20                                 |
| 23691      | SKODA   | CITIGO 1.0 75CV ND                      | 0,3357                | 1.258,88                                 | 1.510,65                                 | 2.517,75                                 | 3.021,30                                 |
| 29129      | SKODA   | FABIA 1.0 MPI 60CV BERLINA              | 0,3864                | 1.449,00                                 | 1.738,80                                 | 2.898,00                                 | 3.477,60                                 |
| 21983      | SKODA   | FABIA 1.0 MPI 75CV                      | 0,3896                | 1.461,00                                 | 1.753,20                                 | 2.922,00                                 | 3.506,40                                 |
| 27028      | SKODA   | FABIA 1.0 TSI 110CV                     | 0,4105                | 1.539,38                                 | 1.847,25                                 | 3.078,75                                 | 3.694,50                                 |
| 29130      | SKODA   | FABIA 1.0 TSI 110CV BERLINA             | 0,4104                | 1.539,00                                 | 1.846,80                                 | 3.078,00                                 | 3.693,60                                 |
| 23948      | SKODA   | FABIA 1.0 TSI 95CV BERLINA              | 0,3909                | 1.465,88                                 | 1.759,05                                 | 2.931,75                                 | 3.518,10                                 |
| 29809      | SKODA   | FABIA 2021 1.0 MPI 65CV                 | 0,4225                | 1.584,38                                 | 1.901,25                                 | 3.168,75                                 | 3.802,50                                 |
| 29812      | SKODA   | FABIA 2021 1.0 TSI 110CV                | 0,4469                | 1.675,88                                 | 2.011,05                                 | 3.351,75                                 | 4.022,10                                 |
| 22051      | SKODA   | FABIA WAGON 1.0 MPI 75CV                | 0,3941                | 1.477,88                                 | 1.773,45                                 | 2.955,75                                 | 3.546,90                                 |
| 27029      | SKODA   | FABIA WAGON 1.0 TSI 110CV               | 0,4129                | 1.548,38                                 | 1.858,05                                 | 3.096,75                                 | 3.716,10                                 |
| 29131      | SKODA   | FABIA WAGON 1.0 TSI 110CV SW            | 0,4118                | 1.544,25                                 | 1.853,10                                 | 3.088,50                                 | 3.706,20                                 |
| 23968      | SKODA   | FABIA WAGON 1.0 TSI 95CV                | 0,3973                | 1.489,88                                 | 1.787,85                                 | 2.979,75                                 | 3.575,70                                 |
| 29461      | SKODA   | KAMIQ 1.0 TSI 110CV                     | 0,4761                | 1.785,38                                 | 2.142,45                                 | 3.570,75                                 | 4.284,90                                 |
| 28692      | SKODA   | KAMIQ 1.0 TSI 115CV                     | 0,4299                | 1.612,13                                 | 1.934,55                                 | 3.224,25                                 | 3.869,10                                 |
| 25188      | SKODA   | KAROQ 1.0 TSI 115CV                     | 0,4573                | 1.714,88                                 | 2.057,85                                 | 3.429,75                                 | 4.115,70                                 |
| 25189      | SKODA   | KAROQ 1.5 TSI 150CV                     | 0,4890                | 1.833,75                                 | 2.200,50                                 | 3.667,50                                 | 4.401,00                                 |



**FRINGE BENEFIT 2026**  
**AUTOVEICOLI A BENZINA FUORI PRODUZIONE**

| ID Modello | 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) |
|------------|-------------|--------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 27936      | SKODA       | KAROQ 1.5 TSI 150CV 4X4              | 0,5137                | 1.926,38                                 | 2.311,65                                 | 3.852,75                                 | 4.623,30                                 |
| 29462      | SKODA       | KAROQ 2020 1.0 TSI 110CV             | 0,5094                | 1.910,25                                 | 2.292,30                                 | 3.820,50                                 | 4.584,60                                 |
| 29239      | SKODA       | KAROQ 2020 1.0 TSI 115CV             | 0,4494                | 1.685,25                                 | 2.022,30                                 | 3.370,50                                 | 4.044,60                                 |
| 27149      | SKODA       | KODIAQ 1.5 TSI 125CV                 | 0,5036                | 1.888,50                                 | 2.266,20                                 | 3.777,00                                 | 4.532,40                                 |
| 28762      | SKODA       | KODIAQ 1.5 TSI 150CV                 | 0,5948                | 2.230,50                                 | 2.676,60                                 | 4.461,00                                 | 5.353,20                                 |
| 29813      | SKODA       | KODIAQ 2.0 TSI 4X4 190CV             | 0,7703                | 2.888,63                                 | 3.466,35                                 | 5.777,25                                 | 6.932,70                                 |
| 29814      | SKODA       | KODIAQ 2.0 TSI 4X4 245CV             | 0,8247                | 3.092,63                                 | 3.711,15                                 | 6.185,25                                 | 7.422,30                                 |
| 22910      | SKODA       | OCTAVIA 1.0 TSI 116CV                | 0,4468                | 1.675,50                                 | 2.010,60                                 | 3.351,00                                 | 4.021,20                                 |
| 27052      | SKODA       | OCTAVIA 1.5 TSI 150CV                | 0,5327                | 1.997,63                                 | 2.397,15                                 | 3.995,25                                 | 4.794,30                                 |
| 27054      | SKODA       | OCTAVIA 2.0 TSI 245CV                | 0,6063                | 2.273,63                                 | 2.728,35                                 | 4.547,25                                 | 5.456,70                                 |
| 29278      | SKODA       | OCTAVIA 2020 1.0 TSI 110CV           | 0,5382                | 2.018,25                                 | 2.421,90                                 | 4.036,50                                 | 4.843,80                                 |
| 29279      | SKODA       | OCTAVIA 2020 2.0 TSI RS 245CV        | 0,6901                | 2.587,88                                 | 3.105,45                                 | 5.175,75                                 | 6.210,90                                 |
| 29286      | SKODA       | OCTAVIA WAGON 2020 1.0 TSI 110CV     | 0,5477                | 2.053,88                                 | 2.464,65                                 | 4.107,75                                 | 4.929,30                                 |
| 29287      | SKODA       | OCTAVIA WAGON 2020 2.0 TSI RS 245CV  | 0,6974                | 2.615,25                                 | 3.138,30                                 | 5.230,50                                 | 6.276,60                                 |
| 23970      | SKODA       | RAPID 1.0 TSI 110CV                  | 0,4226                | 1.584,75                                 | 1.901,70                                 | 3.169,50                                 | 3.803,40                                 |
| 23969      | SKODA       | RAPID 1.0 TSI 95CV                   | 0,4067                | 1.525,13                                 | 1.830,15                                 | 3.050,25                                 | 3.660,30                                 |
| 29458      | SKODA       | SCALA 2019 1.0 TSI 110CV             | 0,5011                | 1.879,13                                 | 2.254,95                                 | 3.758,25                                 | 4.509,90                                 |
| 28281      | SKODA       | SCALA 2019 1.0 TSI 115CV             | 0,4552                | 1.707,00                                 | 2.048,40                                 | 3.414,00                                 | 4.096,80                                 |
| 27068      | SKODA       | SUPERB 1.5 TSI 150CV                 | 0,6738                | 2.526,75                                 | 3.032,10                                 | 5.053,50                                 | 6.064,20                                 |
| 22524      | SKODA       | SUPERB 2.0 TSI 280CV 4X4             | 0,7069                | 2.650,88                                 | 3.181,05                                 | 5.301,75                                 | 6.362,10                                 |
| 27069      | SKODA       | SUPERB WAGON 1.5 TSI 150CV           | 0,6837                | 2.563,88                                 | 3.076,65                                 | 5.127,75                                 | 6.153,30                                 |
| 23087      | SMART       | FORFOUR 0.9 110CV BRABUS             | 0,4198                | 1.574,25                                 | 1.889,10                                 | 3.148,50                                 | 3.778,20                                 |
| 21987      | SMART       | FORFOUR 0.9 90CV MY2014              | 0,3762                | 1.410,75                                 | 1.692,90                                 | 2.821,50                                 | 3.385,80                                 |
| 21988      | SMART       | FORFOUR 1.0 60CV MY2014              | 0,3647                | 1.367,63                                 | 1.641,15                                 | 2.735,25                                 | 3.282,30                                 |
| 21755      | SMART       | FORFOUR 1.0 70CV MY2014              | 0,3603                | 1.351,13                                 | 1.621,35                                 | 2.702,25                                 | 3.242,70                                 |
| 22723      | SMART       | FORTWO CABRIO 0.9 90CV               | 0,4053                | 1.519,88                                 | 1.823,85                                 | 3.039,75                                 | 3.647,70                                 |
| 23086      | SMART       | FORTWO CABRIO 0.9 110CV BRABUS       | 0,4437                | 1.663,88                                 | 1.996,65                                 | 3.327,75                                 | 3.993,30                                 |
| 22724      | SMART       | FORTWO CABRIO 1.0 70CV               | 0,3955                | 1.483,13                                 | 1.779,75                                 | 2.966,25                                 | 3.559,50                                 |
| 23085      | SMART       | FORTWO COUPÉ 0.9 110CV BRABUS        | 0,4097                | 1.536,38                                 | 1.843,65                                 | 3.072,75                                 | 3.687,30                                 |
| 21916      | SMART       | FORTWO COUPÉ 0.9 90CV MY2014         | 0,3682                | 1.380,75                                 | 1.656,90                                 | 2.761,50                                 | 3.313,80                                 |
| 21986      | SMART       | FORTWO COUPÉ 1.0 60CV MY2014         | 0,3547                | 1.330,13                                 | 1.596,15                                 | 2.660,25                                 | 3.192,30                                 |
| 21754      | SMART       | FORTWO COUPÉ 1.0 70CV MY2014         | 0,3543                | 1.328,63                                 | 1.594,35                                 | 2.657,25                                 | 3.188,70                                 |
| 30599      | SPORTEQUIPE | SPORTEQUIPE 5 1.5 154CV              | 0,6167                | 2.312,63                                 | 2.775,15                                 | 4.625,25                                 | 5.550,30                                 |
| 30605      | SPORTEQUIPE | SPORTEQUIPE 6 1.5 154CV              | 0,6334                | 2.375,25                                 | 2.850,30                                 | 4.750,50                                 | 5.700,60                                 |
| 30603      | SPORTEQUIPE | SPORTEQUIPE 7 1.5 160CV              | 0,6450                | 2.418,75                                 | 2.902,50                                 | 4.837,50                                 | 5.805,00                                 |
| 20516      | SSANGYONG   | KORANDO 2.0 C 2WD 149CV              | 0,5540                | 2.077,50                                 | 2.493,00                                 | 4.155,00                                 | 4.986,00                                 |
| 28570      | SSANGYONG   | KORANDO 2019 1.5 GDI TURBO 2WD 163CV | 0,5737                | 2.151,38                                 | 2.581,65                                 | 4.302,75                                 | 5.163,30                                 |
| 28571      | SSANGYONG   | KORANDO 2019 1.5 GDI TURBO AWD 163CV | 0,5931                | 2.224,13                                 | 2.668,95                                 | 4.448,25                                 | 5.337,90                                 |
| 22385      | SSANGYONG   | TIVOLI 1.6 128CV                     | 0,4546                | 1.704,75                                 | 2.045,70                                 | 3.409,50                                 | 4.091,40                                 |
| 29134      | SSANGYONG   | TIVOLI 2020 1.2 GDI T 130CV          | 0,5072                | 1.902,00                                 | 2.282,40                                 | 3.804,00                                 | 4.564,80                                 |
| 29135      | SSANGYONG   | TIVOLI 2020 1.5 GDI T 160CV          | 0,5678                | 2.129,25                                 | 2.555,10                                 | 4.258,50                                 | 5.110,20                                 |
| 22912      | SSANGYONG   | XLV 1.6 128CV                        | 0,4912                | 1.842,00                                 | 2.210,40                                 | 3.684,00                                 | 4.420,80                                 |
| 23700      | SUBARU      | BRZ 2.0 200CV ND                     | 0,6236                | 2.338,50                                 | 2.806,20                                 | 4.677,00                                 | 5.612,40                                 |
| 28656      | SUBARU      | BRZ 2.0 HIGH 200CV                   | 0,6964                | 2.611,50                                 | 3.133,80                                 | 5.223,00                                 | 6.267,60                                 |
| 21165      | SUBARU      | FORESTER 2.0i 150CV                  | 0,5788                | 2.170,50                                 | 2.604,60                                 | 4.341,00                                 | 5.209,20                                 |
| 25194      | SUBARU      | IMPREZA 1.6i LINEARTRONIC 114CV      | 0,5213                | 1.954,88                                 | 2.345,85                                 | 3.909,75                                 | 4.691,70                                 |
| 22547      | SUBARU      | LEVORG 1.6 GT 170CV                  | 0,5534                | 2.075,25                                 | 2.490,30                                 | 4.150,50                                 | 4.980,60                                 |
| 28655      | SUBARU      | LEVORG 2.0i LINEARTRONIC 150CV       | 0,6202                | 2.325,75                                 | 2.790,90                                 | 4.651,50                                 | 5.581,80                                 |
| 26009      | SUBARU      | OUTBACK 2.5i 175CV                   | 0,6792                | 2.547,00                                 | 3.056,40                                 | 5.094,00                                 | 6.112,80                                 |
| 23701      | SUBARU      | WRX STI 2.5 300CV                    | 0,8245                | 3.091,88                                 | 3.710,25                                 | 6.183,75                                 | 7.420,50                                 |
| 25688      | SUBARU      | XV 1.6i 114CV LINEARTRONIC           | 0,5567                | 2.087,63                                 | 2.505,15                                 | 4.175,25                                 | 5.010,30                                 |
| 25689      | SUBARU      | XV 2.0i 156CV LINEARTRONIC           | 0,5847                | 2.192,63                                 | 2.631,15                                 | 4.385,25                                 | 5.262,30                                 |
| 22917      | SUZUKI      | BALENO 1.0 110CV                     | 0,4092                | 1.534,50                                 | 1.841,40                                 | 3.069,00                                 | 3.682,80                                 |
| 22791      | SUZUKI      | BALENO 1.2 VVT 90CV                  | 0,3758                | 1.409,25                                 | 1.691,10                                 | 2.818,50                                 | 3.382,20                                 |
| 28284      | SUZUKI      | BALENO 2019 1.2 90CV                 | 0,3901                | 1.462,88                                 | 1.755,45                                 | 2.925,75                                 | 3.510,90                                 |
| 21989      | SUZUKI      | CELERIO 1.0 68CV                     | 0,3372                | 1.264,50                                 | 1.517,40                                 | 2.529,00                                 | 3.034,80                                 |
| 21990      | SUZUKI      | CELERIO 1.0 DUALJET 68CV             | 0,3506                | 1.314,75                                 | 1.577,70                                 | 2.629,50                                 | 3.155,40                                 |
| 27937      | SUZUKI      | CELERIO 1.0 DUALJET S&S 68CV         | 0,3209                | 1.203,38                                 | 1.444,05                                 | 2.406,75                                 | 2.888,10                                 |
| 23457      | SUZUKI      | IGNIS 1.2 90CV                       | 0,3820                | 1.432,50                                 | 1.719,00                                 | 2.865,00                                 | 3.438,00                                 |
| 23458      | SUZUKI      | IGNIS 1.2 4WD 90CV                   | 0,4157                | 1.558,88                                 | 1.870,65                                 | 3.117,75                                 | 3.741,30                                 |
| 27597      | SUZUKI      | JIMNY 1.5 102CV                      | 0,4602                | 1.725,75                                 | 2.070,90                                 | 3.451,50                                 | 4.141,80                                 |
| 23088      | SUZUKI      | S-CROSS 1.0 112CV                    | 0,4281                | 1.605,38                                 | 1.926,45                                 | 3.210,75                                 | 3.852,90                                 |
| 23089      | SUZUKI      | S-CROSS 1.4 4WD 140CV                | 0,5068                | 1.900,50                                 | 2.280,60                                 | 3.801,00                                 | 4.561,20                                 |
| 26869      | SUZUKI      | SWIFT 1.0 BOOSTERJET 110CV           | 0,3858                | 1.446,75                                 | 1.736,10                                 | 2.893,50                                 | 3.472,20                                 |
| 28801      | SUZUKI      | SWIFT 1.2 90CV                       | 0,3666                | 1.374,75                                 | 1.649,70                                 | 2.749,50                                 | 3.299,40                                 |
| 26870      | SUZUKI      | SWIFT 1.2 DUALJET 90CV               | 0,3606                | 1.352,25                                 | 1.622,70                                 | 2.704,50                                 | 3.245,40                                 |
| 26871      | SUZUKI      | SWIFT 1.4 SPORT BOOSTERJET 140CV     | 0,4585                | 1.719,38                                 | 2.063,25                                 | 3.438,75                                 | 4.126,50                                 |
| 27593      | SUZUKI      | VITARA 1.0 BOOSTERJET 110CV          | 0,4229                | 1.585,88                                 | 1.903,05                                 | 3.171,75                                 | 3.806,10                                 |



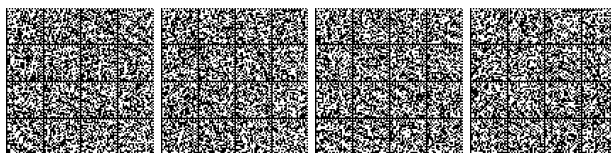
**FRINGE BENEFIT 2026**  
**AUTOVEICOLI A BENZINA FUORI PRODUZIONE**

| ID Modello | 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) |
|------------|------------|--------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 27594      | SUZUKI     | VITARA 1.0 BOOSTERJET 110CV 4WD            | 0,4511                | 1.691,63                                 | 2.029,95                                 | 3.383,25                                 | 4.059,90                                 |
| 28804      | SUZUKI     | VITARA 1.0 BOOSTERJET 111CV                | 0,4242                | 1.590,75                                 | 1.908,90                                 | 3.181,50                                 | 3.817,80                                 |
| 28805      | SUZUKI     | VITARA 1.0 BOOSTERJET 4X4 111CV            | 0,4526                | 1.697,25                                 | 2.036,70                                 | 3.394,50                                 | 4.073,40                                 |
| 27595      | SUZUKI     | VITARA 1.4 BOOSTERJET 140CV                | 0,4760                | 1.785,00                                 | 2.142,00                                 | 3.570,00                                 | 4.284,00                                 |
| 27596      | SUZUKI     | VITARA 1.4 BOOSTERJET 140CV 4WD            | 0,4959                | 1.859,63                                 | 2.231,55                                 | 3.719,25                                 | 4.463,10                                 |
| 22408      | TOYOTA     | AURIS 1.2 T 116CV                          | 0,4530                | 1.698,75                                 | 2.038,50                                 | 3.397,50                                 | 4.077,00                                 |
| 26888      | TOYOTA     | AYGO 1.0 72CV                              | 0,3398                | 1.274,25                                 | 1.529,10                                 | 2.548,50                                 | 3.058,20                                 |
| 23340      | TOYOTA     | C-HR 1.2 TURBO 2WD 115CV                   | 0,4694                | 1.760,25                                 | 2.112,30                                 | 3.520,50                                 | 4.224,60                                 |
| 23341      | TOYOTA     | C-HR 1.2 TURBO 4WD 115CV                   | 0,4977                | 1.866,38                                 | 2.239,65                                 | 3.732,75                                 | 4.479,30                                 |
| 30494      | TOYOTA     | GR86 2.4 SPORT 234CV                       | 0,7094                | 2.660,25                                 | 3.192,30                                 | 5.320,50                                 | 6.384,60                                 |
| 22450      | TOYOTA     | GT86 2.0 200 CV                            | 0,6367                | 2.387,63                                 | 2.865,15                                 | 4.775,25                                 | 5.730,30                                 |
| 28935      | TOYOTA     | SUPRA 2.0B 258CV                           | 0,7703                | 2.888,63                                 | 3.466,35                                 | 5.777,25                                 | 6.932,70                                 |
| 30130      | TOYOTA     | SUPRA 2022 2.0B 258CV                      | 0,8567                | 3.212,63                                 | 3.855,15                                 | 6.425,25                                 | 7.710,30                                 |
| 30131      | TOYOTA     | SUPRA 2022 3.0 340CV                       | 0,9683                | 3.631,13                                 | 4.357,35                                 | 7.262,25                                 | 8.714,70                                 |
| 28657      | TOYOTA     | SUPRA 3.0 PREMIUM 340CV                    | 0,9114                | 3.417,75                                 | 4.101,30                                 | 6.835,50                                 | 8.202,60                                 |
| 22116      | TOYOTA     | VERSO 1.6 132CV                            | 0,4976                | 1.866,00                                 | 2.239,20                                 | 3.732,00                                 | 4.478,40                                 |
| 22117      | TOYOTA     | VERSO 1.8 CVT 147CV                        | 0,5336                | 2.001,00                                 | 2.401,20                                 | 4.002,00                                 | 4.802,40                                 |
| 26889      | TOYOTA     | YARIS 1.0 72CV                             | 0,3748                | 1.405,50                                 | 1.686,60                                 | 2.811,00                                 | 3.373,20                                 |
| 25448      | TOYOTA     | YARIS 1.0 69CV MY2017                      | 0,3706                | 1.389,75                                 | 1.667,70                                 | 2.779,50                                 | 3.335,40                                 |
| 25449      | TOYOTA     | YARIS 1.5 110CV MY2017                     | 0,4176                | 1.566,00                                 | 1.879,20                                 | 3.132,00                                 | 3.758,40                                 |
| 29244      | TOYOTA     | YARIS 2020 1.0 72CV                        | 0,4329                | 1.623,38                                 | 1.948,05                                 | 3.246,75                                 | 3.896,10                                 |
| 29245      | TOYOTA     | YARIS 2020 1.6 TURBO 261CV                 | 0,7695                | 2.885,63                                 | 3.462,75                                 | 5.771,25                                 | 6.925,50                                 |
| 23769      | VOLKSWAGEN | ARTEON 2.0 TSI 4MOTION 280CV               | 0,8049                | 3.018,38                                 | 3.622,05                                 | 6.036,75                                 | 7.244,10                                 |
| 30546      | VOLKSWAGEN | CADDY 2023 1.5 TSI 114CV EURO 6D           | 0,5728                | 2.148,00                                 | 2.577,60                                 | 4.296,00                                 | 5.155,20                                 |
| 21631      | VOLKSWAGEN | GOLF SPORTSVAN 1.2 TSI 110CV               | 0,4789                | 1.795,88                                 | 2.155,05                                 | 3.591,75                                 | 4.310,10                                 |
| 21630      | VOLKSWAGEN | GOLF SPORTSVAN 1.2 TSI 85CV                | 0,4640                | 1.740,00                                 | 2.088,00                                 | 3.480,00                                 | 4.176,00                                 |
| 21632      | VOLKSWAGEN | GOLF SPORTSVAN 1.4 TSI 125CV               | 0,5002                | 1.875,75                                 | 2.250,90                                 | 3.751,50                                 | 4.501,80                                 |
| 29507      | VOLKSWAGEN | GOLF VARIANT VIII 2020 1.0 TSI 110CV       | 0,5493                | 2.059,88                                 | 2.471,85                                 | 4.119,75                                 | 4.943,70                                 |
| 29508      | VOLKSWAGEN | GOLF VARIANT VIII 2020 1.5 TSI 130CV       | 0,5835                | 2.188,13                                 | 2.625,75                                 | 4.376,25                                 | 5.251,50                                 |
| 29509      | VOLKSWAGEN | GOLF VARIANT VIII 2020 1.5 TSI 150CV       | 0,6242                | 2.340,75                                 | 2.808,90                                 | 4.681,50                                 | 5.617,80                                 |
| 23717      | VOLKSWAGEN | GOLF VII 1.0 TSI 110CV                     | 0,4479                | 1.679,63                                 | 2.015,55                                 | 3.359,25                                 | 4.031,10                                 |
| 23716      | VOLKSWAGEN | GOLF VII 1.0 TSI 85CV                      | 0,4388                | 1.645,50                                 | 1.974,60                                 | 3.291,00                                 | 3.949,20                                 |
| 22229      | VOLKSWAGEN | GOLF VII 1.2 TSI 110CV                     | 0,4658                | 1.746,75                                 | 2.096,10                                 | 3.493,50                                 | 4.192,20                                 |
| 22230      | VOLKSWAGEN | GOLF VII 1.4 TSI 125CV                     | 0,4902                | 1.838,25                                 | 2.205,90                                 | 3.676,50                                 | 4.411,80                                 |
| 24368      | VOLKSWAGEN | GOLF VII 1.5 TSI 130CV                     | 0,5361                | 2.010,38                                 | 2.412,45                                 | 4.020,75                                 | 4.824,90                                 |
| 25988      | VOLKSWAGEN | GOLF VII 1.5 TSI 150CV                     | 0,5157                | 1.933,88                                 | 2.320,65                                 | 3.867,75                                 | 4.641,30                                 |
| 28244      | VOLKSWAGEN | GOLF VII 2.0 GTI PERFORMANCE 245CV         | 0,6601                | 2.475,38                                 | 2.970,45                                 | 4.950,75                                 | 5.940,90                                 |
| 21727      | VOLKSWAGEN | GOLF VII 2.0 R 300CV                       | 0,7209                | 2.703,38                                 | 3.244,05                                 | 5.406,75                                 | 6.488,10                                 |
| 28291      | VOLKSWAGEN | GOLF VII 2.0 TSI 290CV                     | 0,6819                | 2.557,13                                 | 3.068,55                                 | 5.114,25                                 | 6.137,10                                 |
| 21851      | VOLKSWAGEN | GOLF VII 2.0 TSI GTI 230CV                 | 0,6091                | 2.284,13                                 | 2.740,95                                 | 4.568,25                                 | 5.481,90                                 |
| 23718      | VOLKSWAGEN | GOLF VII VARIANT 1.0 BMT 110CV             | 0,4552                | 1.707,00                                 | 2.048,40                                 | 3.414,00                                 | 4.096,80                                 |
| 23719      | VOLKSWAGEN | GOLF VII VARIANT 1.0 BMT 125CV             | 0,4864                | 1.824,00                                 | 2.188,80                                 | 3.648,00                                 | 4.377,60                                 |
| 23720      | VOLKSWAGEN | GOLF VII VARIANT 1.4 TGI 110CV             | 0,4590                | 1.721,25                                 | 2.065,50                                 | 3.442,50                                 | 4.131,00                                 |
| 26008      | VOLKSWAGEN | GOLF VII VARIANT 1.5 TGI 130CV             | 0,5109                | 1.915,88                                 | 2.299,05                                 | 3.831,75                                 | 4.598,10                                 |
| 28788      | VOLKSWAGEN | GOLF VIII 1.5 TSI 130CV                    | 0,5673                | 2.127,38                                 | 2.552,85                                 | 4.254,75                                 | 5.105,70                                 |
| 29743      | VOLKSWAGEN | GOLF VIII 1.5 TSI 150CV ECO ACT            | 0,6108                | 2.290,50                                 | 2.748,60                                 | 4.581,00                                 | 5.497,20                                 |
| 28787      | VOLKSWAGEN | GOLF VIII 2020 1.0 TSI 110CV               | 0,5448                | 2.043,00                                 | 2.451,60                                 | 4.086,00                                 | 4.903,20                                 |
| 29383      | VOLKSWAGEN | GOLF VIII 2020 2.0 TSI GTI 245CV           | 0,7205                | 2.701,88                                 | 3.242,25                                 | 5.403,75                                 | 6.484,50                                 |
| 29744      | VOLKSWAGEN | GOLF VIII 2020 2.0 TSI GTI 300CV           | 0,7944                | 2.979,00                                 | 3.574,80                                 | 5.958,00                                 | 7.149,60                                 |
| 29745      | VOLKSWAGEN | GOLF VIII 2020 2.0 TSI R 320CV             | 0,8173                | 3.064,88                                 | 3.677,85                                 | 6.129,75                                 | 7.355,70                                 |
| 23092      | VOLKSWAGEN | MAGGIOLINO 1.2 TSI BLUEMOTION 105CV MY2016 | 0,4742                | 1.778,25                                 | 2.133,90                                 | 3.556,50                                 | 4.267,80                                 |
| 23093      | VOLKSWAGEN | MAGGIOLINO 1.4 TSI BLUEMOTION 150CV MY2016 | 0,5305                | 1.989,38                                 | 2.387,25                                 | 3.978,75                                 | 4.774,50                                 |
| 23094      | VOLKSWAGEN | MAGGIOLINO 2.0 TSI BLUEMOTION 220CV MY2016 | 0,6066                | 2.274,75                                 | 2.729,70                                 | 4.549,50                                 | 5.459,40                                 |
| 22390      | VOLKSWAGEN | PASSAT 1.4 TSI 125CV                       | 0,5490                | 2.058,75                                 | 2.470,50                                 | 4.117,50                                 | 4.941,00                                 |
| 21645      | VOLKSWAGEN | PASSAT 1.4 TSI 150CV EURO 6                | 0,5590                | 2.096,25                                 | 2.515,50                                 | 4.192,50                                 | 5.031,00                                 |
| 28472      | VOLKSWAGEN | PASSAT 2019 1.5 TSI 150CV                  | 0,6008                | 2.253,00                                 | 2.703,60                                 | 4.506,00                                 | 5.407,20                                 |
| 22391      | VOLKSWAGEN | PASSAT VARIANT 1.4 TSI 125CV SW            | 0,5570                | 2.088,75                                 | 2.506,50                                 | 4.177,50                                 | 5.013,00                                 |
| 21650      | VOLKSWAGEN | PASSAT VARIANT 1.4 TSI 150CV EURO 6 SW     | 0,5711                | 2.141,63                                 | 2.569,95                                 | 4.283,25                                 | 5.139,90                                 |
| 28576      | VOLKSWAGEN | PASSAT VARIANT 2019 1.5 TSI 150CV          | 0,6928                | 2.598,00                                 | 3.117,60                                 | 5.196,00                                 | 6.235,20                                 |
| 26908      | VOLKSWAGEN | POLO 1.0 EVO 80CV                          | 0,4222                | 1.583,25                                 | 1.899,90                                 | 3.166,50                                 | 3.799,80                                 |
| 24329      | VOLKSWAGEN | POLO 1.0 MPI 65CV MY2018                   | 0,3854                | 1.445,25                                 | 1.734,30                                 | 2.890,50                                 | 3.468,60                                 |
| 24330      | VOLKSWAGEN | POLO 1.0 MPI 75CV MY2018                   | 0,4074                | 1.527,75                                 | 1.833,30                                 | 3.055,50                                 | 3.666,60                                 |
| 29377      | VOLKSWAGEN | POLO 1.0 TSI 110CV                         | 0,4410                | 1.653,75                                 | 1.984,50                                 | 3.307,50                                 | 3.969,00                                 |
| 24332      | VOLKSWAGEN | POLO 1.0 TSI 115CV MY2018                  | 0,4544                | 1.704,00                                 | 2.044,80                                 | 3.408,00                                 | 4.089,60                                 |
| 24331      | VOLKSWAGEN | POLO 1.0 TSI 95CV MY2018                   | 0,4254                | 1.595,25                                 | 1.914,30                                 | 3.190,50                                 | 3.828,60                                 |
| 28796      | VOLKSWAGEN | POLO 1.5 TSI DSG 150CV                     | 0,5041                | 1.890,38                                 | 2.268,45                                 | 3.780,75                                 | 4.536,90                                 |
| 28795      | VOLKSWAGEN | POLO 2.0 TSI GTI 200CV                     | 0,5459                | 2.047,13                                 | 2.456,55                                 | 4.094,25                                 | 4.913,10                                 |
| 29740      | VOLKSWAGEN | POLO 2021 1.0 EVO 80CV                     | 0,4133                | 1.549,88                                 | 1.859,85                                 | 3.099,75                                 | 3.719,70                                 |



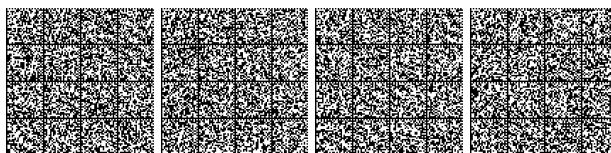
FRINGE BENEFIT 2026  
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

| ID Modello | 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) |
|------------|------------|-----------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 29742      | VOLKSWAGEN | POLO 2021 1.0 TSI 110CV                       | 0,5185                | 1.944,38                                 | 2.333,25                                 | 3.888,75                                 | 4.666,50                                 |
| 29860      | VOLKSWAGEN | TAIGO 1.0 TSI 110CV                           | 0,4799                | 1.799,63                                 | 2.159,55                                 | 3.599,25                                 | 4.319,10                                 |
| 29389      | VOLKSWAGEN | T-CROSS 2019 1.0 TSI 110CV                    | 0,4801                | 1.800,38                                 | 2.160,45                                 | 3.600,75                                 | 4.320,90                                 |
| 28246      | VOLKSWAGEN | T-CROSS 2019 1.0 TSI 115CV                    | 0,4352                | 1.632,00                                 | 1.958,40                                 | 3.264,00                                 | 3.916,80                                 |
| 28245      | VOLKSWAGEN | T-CROSS 2019 1.0 TSI 95CV                     | 0,4600                | 1.725,00                                 | 2.070,00                                 | 3.450,00                                 | 4.140,00                                 |
| 28698      | VOLKSWAGEN | T-CROSS 2019 1.5 TSI 150CV                    | 0,5431                | 2.036,63                                 | 2.443,95                                 | 4.073,25                                 | 4.887,90                                 |
| 22766      | VOLKSWAGEN | TIGUAN 1.4 125CV MY2016                       | 0,5355                | 2.008,13                                 | 2.409,75                                 | 4.016,25                                 | 4.819,50                                 |
| 22767      | VOLKSWAGEN | TIGUAN 1.4 150CV MY2016                       | 0,5946                | 2.229,75                                 | 2.675,70                                 | 4.459,50                                 | 5.351,40                                 |
| 28122      | VOLKSWAGEN | TIGUAN 1.5 130CV                              | 0,5386                | 2.019,75                                 | 2.423,70                                 | 4.039,50                                 | 4.847,40                                 |
| 27938      | VOLKSWAGEN | TIGUAN 1.5 150CV                              | 0,5750                | 2.156,25                                 | 2.587,50                                 | 4.312,50                                 | 5.175,00                                 |
| 22922      | VOLKSWAGEN | TIGUAN 2.0 TSI 180CV 4MOTION MY2016           | 0,6559                | 2.459,63                                 | 2.951,55                                 | 4.919,25                                 | 5.903,10                                 |
| 28614      | VOLKSWAGEN | TIGUAN 2.0 TSI 4MOTION 190CV                  | 0,6775                | 2.540,63                                 | 3.048,75                                 | 5.081,25                                 | 6.097,50                                 |
| 29248      | VOLKSWAGEN | TIGUAN 2020 1.5 TSI 130CV                     | 0,5886                | 2.207,25                                 | 2.648,70                                 | 4.414,50                                 | 5.297,40                                 |
| 29249      | VOLKSWAGEN | TIGUAN 2020 1.5 TSI 150CV                     | 0,6092                | 2.284,50                                 | 2.741,40                                 | 4.569,00                                 | 5.482,80                                 |
| 29618      | VOLKSWAGEN | TIGUAN 2020 2.0 TSI 4MOTION 190CV             | 0,7532                | 2.824,50                                 | 3.389,40                                 | 5.649,00                                 | 6.778,80                                 |
| 28699      | VOLKSWAGEN | TIGUAN ALLSPACE 1.5 TSI ACT 150CV             | 0,6836                | 2.563,50                                 | 3.076,20                                 | 5.127,00                                 | 6.152,40                                 |
| 28759      | VOLKSWAGEN | TOUAREG 3.0 TSI 340CV                         | 1,1124                | 4.171,50                                 | 5.005,80                                 | 8.343,00                                 | 10.011,60                                |
| 22727      | VOLKSWAGEN | TOURAN 1.4 TSI BMT 150CV                      | 0,5541                | 2.077,88                                 | 2.493,45                                 | 4.155,75                                 | 4.986,90                                 |
| 28758      | VOLKSWAGEN | TOURAN 1.5 TSI 150CV                          | 0,6881                | 2.580,38                                 | 3.096,45                                 | 5.160,75                                 | 6.192,90                                 |
| 29247      | VOLKSWAGEN | T-ROC 1.0 TSI 110CV                           | 0,5163                | 1.936,13                                 | 2.323,35                                 | 3.872,25                                 | 4.646,70                                 |
| 31312      | VOLKSWAGEN | T-ROC 1.0 TSI 116CV MOD 2024                  | 0,5091                | 1.909,13                                 | 2.290,95                                 | 3.818,25                                 | 4.581,90                                 |
| 25197      | VOLKSWAGEN | T-ROC 1.0 TSI BLUEMOTION 115CV                | 0,4608                | 1.728,00                                 | 2.073,60                                 | 3.456,00                                 | 4.147,20                                 |
| 25198      | VOLKSWAGEN | T-ROC 1.5 TSI ACT 150CV                       | 0,5510                | 2.066,25                                 | 2.479,50                                 | 4.132,50                                 | 4.959,00                                 |
| 28936      | VOLKSWAGEN | T-ROC CABRIO 1.0 TSI 116CV                    | 0,5020                | 1.882,50                                 | 2.259,00                                 | 3.765,00                                 | 4.518,00                                 |
| 28937      | VOLKSWAGEN | T-ROC CABRIO 1.5 TSI 150CV                    | 0,5432                | 2.037,00                                 | 2.444,40                                 | 4.074,00                                 | 4.888,80                                 |
| 29967      | VOLKSWAGEN | T-ROC CABRIO 2022 1.0 TSI 110CV               | 0,5775                | 2.165,63                                 | 2.598,75                                 | 4.331,25                                 | 5.197,50                                 |
| 28800      | VOLKSWAGEN | T-ROC R 2.0 TSI 4MOTION 300CV                 | 0,7385                | 2.769,38                                 | 3.323,25                                 | 5.538,75                                 | 6.646,50                                 |
| 23708      | VOLKSWAGEN | UP! 1.0 60CV ND                               | 0,3777                | 1.416,38                                 | 1.699,65                                 | 2.832,75                                 | 3.399,30                                 |
| 23709      | VOLKSWAGEN | UP! 1.0 75CV ND                               | 0,3703                | 1.388,63                                 | 1.666,35                                 | 2.777,25                                 | 3.332,70                                 |
| 29288      | VOLKSWAGEN | UP! 1.0 EVO 65CV                              | 0,3895                | 1.460,63                                 | 1.752,75                                 | 2.921,25                                 | 3.505,50                                 |
| 29863      | VOLKSWAGEN | UP! 1.0 GTI 116CV                             | 0,4622                | 1.733,25                                 | 2.079,90                                 | 3.466,50                                 | 4.159,80                                 |
| 28794      | VOLKSWAGEN | UP! 1.0 TSI 115CV                             | 0,4345                | 1.629,38                                 | 1.955,25                                 | 3.258,75                                 | 3.910,50                                 |
| 22145      | VOLVO      | S60 2.0 T3 152CV                              | 0,5733                | 2.149,88                                 | 2.579,85                                 | 4.299,75                                 | 5.159,70                                 |
| 22146      | VOLVO      | S60 2.0 T4 190CV                              | 0,5985                | 2.244,38                                 | 2.693,25                                 | 4.488,75                                 | 5.386,50                                 |
| 22147      | VOLVO      | S60 2.0 T5 GEARTRONIC 245CV                   | 0,6832                | 2.562,00                                 | 3.074,40                                 | 5.124,00                                 | 6.148,80                                 |
| 22148      | VOLVO      | S60 2.0 T6 GEARTRONIC 306CV                   | 0,7379                | 2.767,13                                 | 3.320,55                                 | 5.534,25                                 | 6.641,10                                 |
| 23789      | VOLVO      | S60 CROSS COUNTRY T5 2.0 GEARTR 245CV 4WD     | 0,7481                | 2.805,38                                 | 3.366,45                                 | 5.610,75                                 | 6.732,90                                 |
| 28620      | VOLVO      | S60 T5 2.0 GEARTRONIC 250CV                   | 0,7145                | 2.679,38                                 | 3.215,25                                 | 5.358,75                                 | 6.430,50                                 |
| 28621      | VOLVO      | S60 T5 2.0 GEARTRONIC AWD 250CV               | 0,7406                | 2.777,25                                 | 3.332,70                                 | 5.554,50                                 | 6.665,40                                 |
| 28334      | VOLVO      | S90 T4 GEARTRONIC 2.0 190CV                   | 0,7120                | 2.670,00                                 | 3.204,00                                 | 5.340,00                                 | 6.408,00                                 |
| 22792      | VOLVO      | S90 T5 2.0 254CV                              | 0,7494                | 2.810,25                                 | 3.372,30                                 | 5.620,50                                 | 6.744,60                                 |
| 28335      | VOLVO      | S90 T5 GEARTRONIC 2.0 250CV                   | 0,7549                | 2.830,88                                 | 3.397,05                                 | 5.661,75                                 | 6.794,10                                 |
| 22793      | VOLVO      | S90 T6 2.0 GEARTRONIC 320CV AWD               | 0,8426                | 3.159,75                                 | 3.791,70                                 | 6.319,50                                 | 7.583,40                                 |
| 28336      | VOLVO      | S90 T6 GEARTRONIC 2.0 310CV AWD               | 0,8547                | 3.205,13                                 | 3.846,15                                 | 6.410,25                                 | 7.692,30                                 |
| 27588      | VOLVO      | V40 T2 1.5 GEARTRONIC 122CV                   | 0,5147                | 1.930,13                                 | 2.316,15                                 | 3.860,25                                 | 4.632,30                                 |
| 27590      | VOLVO      | V40 T2 2.0 PLUS 122CV                         | 0,5059                | 1.897,13                                 | 2.276,55                                 | 3.794,25                                 | 4.553,10                                 |
| 27589      | VOLVO      | V40 T3 1.5 GEARTRONIC 152CV                   | 0,5351                | 2.006,63                                 | 2.407,95                                 | 4.013,25                                 | 4.815,90                                 |
| 27591      | VOLVO      | V40 T3 2.0 PLUS 152CV                         | 0,5240                | 1.965,00                                 | 2.358,00                                 | 3.930,00                                 | 4.716,00                                 |
| 22399      | VOLVO      | V40 T3 KINETIC 152CV                          | 0,5179                | 1.942,13                                 | 2.330,55                                 | 3.884,25                                 | 4.661,10                                 |
| 21857      | VOLVO      | V40 T5 2.0 245CV                              | 0,6520                | 2.445,00                                 | 2.934,00                                 | 4.890,00                                 | 5.868,00                                 |
| 22163      | VOLVO      | V60 CROSS COUNTRY 2.0 T5 GEARTRONIC 245CV     | 0,6943                | 2.603,63                                 | 3.124,35                                 | 5.207,25                                 | 6.248,70                                 |
| 28330      | VOLVO      | V60 CROSS COUNTRY 2.0 T5 AWD GEARTRONIC 250CV | 0,7462                | 2.798,25                                 | 3.357,90                                 | 5.596,50                                 | 6.715,80                                 |
| 22164      | VOLVO      | V60 CROSS COUNTRY 2.0 T5 AWD GEARTRONIC 254CV | 0,7722                | 2.895,75                                 | 3.474,90                                 | 5.791,50                                 | 6.949,80                                 |
| 28623      | VOLVO      | V60 T4 2.0 GEARTRONIC 190CV                   | 0,6586                | 2.469,75                                 | 2.963,70                                 | 4.939,50                                 | 5.927,40                                 |
| 28325      | VOLVO      | V60 T4 GEARTRONIC 2.0 190CV                   | 0,6683                | 2.506,13                                 | 3.007,35                                 | 5.012,25                                 | 6.014,70                                 |
| 28327      | VOLVO      | V60 T5 AWD GEARTRONIC 2.0 250CV               | 0,7240                | 2.715,00                                 | 3.258,00                                 | 5.430,00                                 | 6.516,00                                 |
| 28326      | VOLVO      | V60 T5 GEARTRONIC 2.0 250CV                   | 0,6929                | 2.598,38                                 | 3.118,05                                 | 5.196,75                                 | 6.236,10                                 |
| 26049      | VOLVO      | V60 T6 AWD 2.0 310CV MY2018                   | 0,7637                | 2.863,88                                 | 3.436,65                                 | 5.727,75                                 | 6.873,30                                 |
| 22991      | VOLVO      | V90 2.0 T5 GEARTRONIC 254CV                   | 0,7774                | 2.915,25                                 | 3.498,30                                 | 5.830,50                                 | 6.996,60                                 |
| 22992      | VOLVO      | V90 2.0 T6 GEARTRONIC 320CV                   | 0,8658                | 3.246,75                                 | 3.896,10                                 | 6.493,50                                 | 7.792,20                                 |
| 28913      | VOLVO      | V90 CROSS COUNTRY T5 GEARTRONIC AWD 2.0 250CV | 0,8252                | 3.094,50                                 | 3.713,40                                 | 6.189,00                                 | 7.426,80                                 |
| 28914      | VOLVO      | V90 CROSS COUNTRY T6 GEARTRONIC AWD 2.0 310CV | 0,8938                | 3.351,75                                 | 4.022,10                                 | 6.703,50                                 | 8.044,20                                 |
| 28341      | VOLVO      | V90 T4 GEARTRONIC 2.0 190CV                   | 0,7394                | 2.772,75                                 | 3.327,30                                 | 5.545,50                                 | 6.654,60                                 |
| 28342      | VOLVO      | V90 T5 GEARTRONIC 2.0 250CV                   | 0,7779                | 2.917,13                                 | 3.500,55                                 | 5.834,25                                 | 7.001,10                                 |
| 28343      | VOLVO      | V90 T6 GEARTRONIC 2.0 310CV AWD               | 0,8756                | 3.283,50                                 | 3.940,20                                 | 6.567,00                                 | 7.880,40                                 |
| 28864      | VOLVO      | XC40 2019 T2 GEARTRONIC 1.5 130CV             | 0,6266                | 2.349,75                                 | 2.819,70                                 | 4.699,50                                 | 5.639,40                                 |
| 28479      | VOLVO      | XC40 2019 T3 GEARTRONIC 1.5 163CV             | 0,5938                | 2.226,75                                 | 2.672,10                                 | 4.453,50                                 | 5.344,20                                 |
| 28480      | VOLVO      | XC40 2019 T4 GEARTRONIC 2.0 190CV             | 0,6562                | 2.460,75                                 | 2.952,90                                 | 4.921,50                                 | 5.905,80                                 |



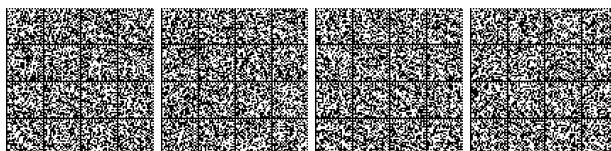
FRINGE BENEFIT 2026  
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

| ID Modello | 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) |
|------------|-------|---------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 28481      | VOLVO | XC40 2019 T4 AWD GEARTRONIC 2.0 190CV | 0,6758                | 2.534,25                                 | 3.041,10                                 | 5.068,50                                 | 6.082,20                                 |
| 28482      | VOLVO | XC40 2019 T5 AWD GEARTRONIC 2.0 250CV | 0,7122                | 2.670,75                                 | 3.204,90                                 | 5.341,50                                 | 6.409,80                                 |
| 25368      | VOLVO | XC40 T3 1.5 156CV                     | 0,5695                | 2.135,63                                 | 2.562,75                                 | 4.271,25                                 | 5.125,50                                 |
| 25370      | VOLVO | XC40 T4 2.0 AWD GEARTRONIC 190CV      | 0,6613                | 2.479,88                                 | 2.975,85                                 | 4.959,75                                 | 5.951,70                                 |
| 25369      | VOLVO | XC40 T4 2.0 GEARTRONIC 190CV          | 0,6418                | 2.406,75                                 | 2.888,10                                 | 4.813,50                                 | 5.776,20                                 |
| 24749      | VOLVO | XC40 T5 2.0 AWD 247CV                 | 0,7098                | 2.661,75                                 | 3.194,10                                 | 5.323,50                                 | 6.388,20                                 |
| 27939      | VOLVO | XC60 2.0 T4 GEARTRONIC 190CV          | 0,7140                | 2.677,50                                 | 3.213,00                                 | 5.355,00                                 | 6.426,00                                 |
| 27940      | VOLVO | XC60 2.0 T5 GEARTRONIC 250CV AWD      | 0,7562                | 2.835,75                                 | 3.402,90                                 | 5.671,50                                 | 6.805,80                                 |
| 27941      | VOLVO | XC60 2.0 T6 GEARTRONIC 310CV AWD      | 0,8392                | 3.147,00                                 | 3.776,40                                 | 6.294,00                                 | 7.552,80                                 |
| 28487      | VOLVO | XC60 2019 T4 GEARTRONIC 2.0 190CV     | 0,7135                | 2.675,63                                 | 3.210,75                                 | 5.351,25                                 | 6.421,50                                 |
| 28489      | VOLVO | XC60 2019 T5 AWD GEARTRONIC 2.0 250CV | 0,7717                | 2.893,88                                 | 3.472,65                                 | 5.787,75                                 | 6.945,30                                 |
| 28488      | VOLVO | XC60 2019 T5 GEARTRONIC 2.0 250CV     | 0,7508                | 2.815,50                                 | 3.378,60                                 | 5.631,00                                 | 6.757,20                                 |
| 28490      | VOLVO | XC60 2019 T6 AWD GEARTRONIC 2.0 310CV | 0,8321                | 3.120,38                                 | 3.744,45                                 | 6.240,75                                 | 7.488,90                                 |
| 21864      | VOLVO | XC60 T5 2.0 245CV                     | 0,7074                | 2.652,75                                 | 3.183,30                                 | 5.305,50                                 | 6.366,60                                 |
| 23176      | VOLVO | XC60 T6 2.0 AWD 306CV                 | 0,8001                | 3.000,38                                 | 3.600,45                                 | 6.000,75                                 | 7.200,90                                 |
| 28625      | VOLVO | XC90 T5 2.0 AWD 250CV                 | 0,8736                | 3.276,00                                 | 3.931,20                                 | 6.552,00                                 | 7.862,40                                 |
| 21928      | VOLVO | XC90 T6 2.0 320CV AWD                 | 0,8586                | 3.219,75                                 | 3.863,70                                 | 6.439,50                                 | 7.727,40                                 |
| 28626      | VOLVO | XC90 T6 2.0 AWD 310CV                 | 0,9129                | 3.423,38                                 | 4.108,05                                 | 6.846,75                                 | 8.216,10                                 |



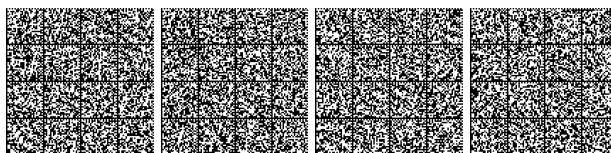
**FRINGE BENEFIT 2026**  
**AUTOVEICOLI A GASOLIO FUORI PRODUZIONE**

| ID Modello | 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) |
|------------|------------|-------------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 24888      | ALFA ROMEO | GIULIA 2.2 TD 136CV                             | 0,5527                | 2.072,63                                 | 2.487,15                                 | 4.145,25                                 | 4.974,30                                 |
| 27169      | ALFA ROMEO | GIULIA 2.2 TD 190CV                             | 0,6895                | 2.585,63                                 | 3.102,75                                 | 5.171,25                                 | 6.205,50                                 |
| 28704      | ALFA ROMEO | GIULIA 2.2 TD AT8 136CV                         | 0,5732                | 2.149,50                                 | 2.579,40                                 | 4.299,00                                 | 5.158,80                                 |
| 22564      | ALFA ROMEO | GIULIETTA 1.6 JTDM-2 120CV                      | 0,4318                | 1.619,25                                 | 1.943,10                                 | 3.238,50                                 | 3.886,20                                 |
| 28200      | ALFA ROMEO | GIULIETTA 2.0 JTDM 170CV VELOCE                 | 0,4968                | 1.863,00                                 | 2.235,60                                 | 3.726,00                                 | 4.471,20                                 |
| 22238      | ALFA ROMEO | GIULIETTA 2.0 JTDM-2 150CV                      | 0,4781                | 1.792,88                                 | 2.151,45                                 | 3.585,75                                 | 4.302,90                                 |
| 22239      | ALFA ROMEO | GIULIETTA 2.0 JTDM-2 175CV                      | 0,5038                | 1.889,25                                 | 2.267,10                                 | 3.778,50                                 | 4.534,20                                 |
| 22901      | ALFA ROMEO | MITO 1.3 JTD 95CV                               | 0,3546                | 1.329,75                                 | 1.595,70                                 | 2.659,50                                 | 3.191,40                                 |
| 25808      | ALFA ROMEO | MITO 1.3 JTDM 90CV                              | 0,3519                | 1.319,63                                 | 1.583,55                                 | 2.639,25                                 | 3.167,10                                 |
| 26729      | ALFA ROMEO | STELVIO 2.2 TD 190CV 2WD                        | 0,6764                | 2.536,50                                 | 3.043,80                                 | 5.073,00                                 | 6.087,60                                 |
| 26730      | ALFA ROMEO | STELVIO 2.2 TD 190CV 4WD                        | 0,7530                | 2.823,75                                 | 3.388,50                                 | 5.647,50                                 | 6.777,00                                 |
| 23462      | ALFA ROMEO | STELVIO 2.2 TD 210CV                            | 0,6519                | 2.444,63                                 | 2.933,55                                 | 4.889,25                                 | 5.867,10                                 |
| 21937      | AUDI       | A1 1.4 TDI 90CV                                 | 0,3786                | 1.419,75                                 | 1.703,70                                 | 2.839,50                                 | 3.407,40                                 |
| 21939      | AUDI       | A1 1.6 TDI 116CV                                | 0,4015                | 1.505,63                                 | 1.806,75                                 | 3.011,25                                 | 3.613,50                                 |
| 21938      | AUDI       | A1 SPB 1.4 TDI 90CV                             | 0,3830                | 1.436,25                                 | 1.723,50                                 | 2.872,50                                 | 3.447,00                                 |
| 21940      | AUDI       | A1 SPB 1.6 TDI 116CV                            | 0,4056                | 1.521,00                                 | 1.825,20                                 | 3.042,00                                 | 3.650,40                                 |
| 22936      | AUDI       | A3 1.6 TDI 110CV MY2016                         | 0,4369                | 1.638,38                                 | 1.966,05                                 | 3.276,75                                 | 3.932,10                                 |
| 22937      | AUDI       | A3 1.6 TDI S-TRONIC 110CV MY2016                | 0,4392                | 1.647,00                                 | 1.976,40                                 | 3.294,00                                 | 3.952,80                                 |
| 22938      | AUDI       | A3 2.0 TDI 150CV MY2016                         | 0,4733                | 1.774,88                                 | 2.129,85                                 | 3.549,75                                 | 4.259,70                                 |
| 23384      | AUDI       | A3 2.0 TDI 184CV MY2016                         | 0,5003                | 1.876,13                                 | 2.251,35                                 | 3.752,25                                 | 4.502,70                                 |
| 22940      | AUDI       | A3 2.0 TDI QUATTRO 150CV MY2016                 | 0,4979                | 1.867,13                                 | 2.240,55                                 | 3.734,25                                 | 4.481,10                                 |
| 22941      | AUDI       | A3 2.0 TDI QUATTRO S-TRONIC 184CV MY2016        | 0,5204                | 1.951,50                                 | 2.341,80                                 | 3.903,00                                 | 4.683,60                                 |
| 22939      | AUDI       | A3 2.0 TDI S-TRONIC 150CV MY2016                | 0,4940                | 1.852,50                                 | 2.223,00                                 | 3.705,00                                 | 4.446,00                                 |
| 29570      | AUDI       | A3 2020 SEDAN 30 TDI 2.0 116CV                  | 0,4886                | 1.832,25                                 | 2.198,70                                 | 3.664,50                                 | 4.397,40                                 |
| 29571      | AUDI       | A3 2020 SEDAN 30 TDI S-TRONIC 2.0 116CV         | 0,5148                | 1.930,50                                 | 2.316,60                                 | 3.861,00                                 | 4.633,20                                 |
| 29626      | AUDI       | A3 2020 SEDAN 35 TDI 2.0 150CV                  | 0,5283                | 1.981,13                                 | 2.377,35                                 | 3.962,25                                 | 4.754,70                                 |
| 28946      | AUDI       | A3 2020 SEDAN 35 TDI S-TRONIC 2.0 150CV         | 0,5368                | 2.013,00                                 | 2.415,60                                 | 4.026,00                                 | 4.831,20                                 |
| 29572      | AUDI       | A3 2020 SEDAN 40 TDI QUATTRO S-TRONIC 2.0 200CV | 0,6351                | 2.381,63                                 | 2.857,95                                 | 4.763,25                                 | 5.715,90                                 |
| 28922      | AUDI       | A3 2020 SPB 30 TDI 2.0 116CV                    | 0,4789                | 1.795,88                                 | 2.155,05                                 | 3.591,75                                 | 4.310,10                                 |
| 29573      | AUDI       | A3 2020 SPB 30 TDI S-TRONIC 2.0 116CV           | 0,5059                | 1.897,13                                 | 2.276,55                                 | 3.794,25                                 | 4.553,10                                 |
| 29627      | AUDI       | A3 2020 SPB 35 TDI 2.0 150CV                    | 0,5183                | 1.943,63                                 | 2.332,35                                 | 3.887,25                                 | 4.664,70                                 |
| 28923      | AUDI       | A3 2020 SPB 35 TDI 2.0 S-TRONIC 150CV           | 0,5280                | 1.980,00                                 | 2.376,00                                 | 3.960,00                                 | 4.752,00                                 |
| 29551      | AUDI       | A3 2020 SPB 40 TDI 2.0 QUATTRO S-TRONIC 200CV   | 0,6265                | 2.349,38                                 | 2.819,25                                 | 4.698,75                                 | 5.638,50                                 |
| 30807      | AUDI       | A3 ALLSTREET 35 TDI 2.0 150CV                   | 0,5671                | 2.126,63                                 | 2.551,95                                 | 4.253,25                                 | 5.103,90                                 |
| 27651      | AUDI       | A3 SEDAN 30 TDI 1.6 116CV                       | 0,4457                | 1.671,38                                 | 2.005,65                                 | 3.342,75                                 | 4.011,30                                 |
| 27652      | AUDI       | A3 SEDAN 35 TDI 2.0 150CV S-TRONIC              | 0,4974                | 1.865,25                                 | 2.238,30                                 | 3.730,50                                 | 4.476,60                                 |
| 27653      | AUDI       | A3 SEDAN 40 TDI 2.0 184CV QUATTRO S-TRONIC      | 0,5386                | 2.019,75                                 | 2.423,70                                 | 4.039,50                                 | 4.847,40                                 |
| 27433      | AUDI       | A3 SPB 30 TDI 1.6 116CV                         | 0,4387                | 1.645,13                                 | 1.974,15                                 | 3.290,25                                 | 3.948,30                                 |
| 27434      | AUDI       | A3 SPB 30 TDI 1.6 116CV S-TRONIC                | 0,4386                | 1.644,75                                 | 1.973,70                                 | 3.289,50                                 | 3.947,40                                 |
| 27435      | AUDI       | A3 SPB 35 TDI 2.0 150CV S-TRONIC                | 0,4894                | 1.835,25                                 | 2.202,30                                 | 3.670,50                                 | 4.404,60                                 |
| 27436      | AUDI       | A3 SPB 40 TDI 2.0 184CV QUATTRO S-TRONIC        | 0,5321                | 1.995,38                                 | 2.394,45                                 | 3.990,75                                 | 4.788,90                                 |
| 23433      | AUDI       | A4 2.0 TDI QUATTRO 150CV                        | 0,5449                | 2.043,38                                 | 2.452,05                                 | 4.086,75                                 | 4.904,10                                 |
| 22962      | AUDI       | A4 2.0 TDI S-TRONIC 122CV                       | 0,5109                | 1.915,88                                 | 2.299,05                                 | 3.831,75                                 | 4.598,10                                 |
| 22469      | AUDI       | A4 2.0 TDI S-TRONIC 150CV                       | 0,5351                | 2.006,63                                 | 2.407,95                                 | 4.013,25                                 | 4.815,90                                 |
| 22470      | AUDI       | A4 2.0 TDI S-TRONIC 190CV                       | 0,5581                | 2.092,88                                 | 2.511,45                                 | 4.185,75                                 | 5.022,90                                 |
| 22471      | AUDI       | A4 2.0 TDI S-TRONIC QUATTRO 190CV               | 0,5799                | 2.174,63                                 | 2.609,55                                 | 4.349,25                                 | 5.219,10                                 |
| 22474      | AUDI       | A4 3.0 TDI QUATTRO TIPTRONIC 272CV              | 0,6594                | 2.472,75                                 | 2.967,30                                 | 4.945,50                                 | 5.934,60                                 |
| 22472      | AUDI       | A4 3.0 TDI S-TRONIC 218CV                       | 0,6122                | 2.295,75                                 | 2.754,90                                 | 4.591,50                                 | 5.509,80                                 |
| 22473      | AUDI       | A4 3.0 TDI S-TRONIC QUATTRO 218CV               | 0,6293                | 2.359,88                                 | 2.831,85                                 | 4.719,75                                 | 5.663,70                                 |
| 28705      | AUDI       | A4 30 2.0 TDI 122CV                             | 0,5154                | 1.932,75                                 | 2.319,30                                 | 3.865,50                                 | 4.638,60                                 |
| 28707      | AUDI       | A4 40 2.0 TDI 190CV QUATTRO S-TRONIC            | 0,6027                | 2.260,13                                 | 2.712,15                                 | 4.520,25                                 | 5.424,30                                 |
| 28706      | AUDI       | A4 40 2.0 TDI 190CV S-TRONIC                    | 0,5747                | 2.155,13                                 | 2.586,15                                 | 4.310,25                                 | 5.172,30                                 |
| 28256      | AUDI       | A4 45 3.0 TDI 230CV QUATTRO TIPTRONIC           | 0,6417                | 2.406,38                                 | 2.887,65                                 | 4.812,75                                 | 5.775,30                                 |
| 28257      | AUDI       | A4 45 3.0 TDI 286CV QUATTRO TIPTRONIC           | 0,6599                | 2.474,63                                 | 2.969,55                                 | 4.949,25                                 | 5.939,10                                 |
| 23388      | AUDI       | A4 ALLROAD 2.0 TDI 150CV AWD                    | 0,5824                | 2.184,00                                 | 2.620,80                                 | 4.368,00                                 | 5.241,60                                 |
| 23111      | AUDI       | A4 ALLROAD 2.0 TDI S-TRONIC 163CV               | 0,6011                | 2.254,13                                 | 2.704,95                                 | 4.508,25                                 | 5.409,90                                 |
| 23032      | AUDI       | A4 ALLROAD 2.0 TDI S-TRONIC 190CV               | 0,6115                | 2.293,13                                 | 2.751,75                                 | 4.586,25                                 | 5.503,50                                 |
| 22772      | AUDI       | A4 ALLROAD 3.0 TDI S-TRONIC 218CV               | 0,6640                | 2.490,00                                 | 2.988,00                                 | 4.980,00                                 | 5.976,00                                 |
| 22773      | AUDI       | A4 ALLROAD 3.0 TDI TIPTRONIC 272CV              | 0,6881                | 2.580,38                                 | 3.096,45                                 | 5.160,75                                 | 6.192,90                                 |
| 28989      | AUDI       | A4 ALLROAD 40 2.0 TDI 190CV S-TRONIC            | 0,6152                | 2.307,00                                 | 2.768,40                                 | 4.614,00                                 | 5.536,80                                 |
| 28433      | AUDI       | A4 ALLROAD 45 3.0 TDI 230CV TIPTRONIC           | 0,6895                | 2.585,63                                 | 3.102,75                                 | 5.171,25                                 | 6.205,50                                 |
| 28768      | AUDI       | A4 ALLROAD 50 3.0 TDI 285CV TIPTRONIC           | 0,7074                | 2.652,75                                 | 3.183,30                                 | 5.305,50                                 | 6.366,60                                 |
| 23434      | AUDI       | A4 AVANT 2.0 TDI QUATTRO 150CV SW               | 0,5554                | 2.082,75                                 | 2.499,30                                 | 4.165,50                                 | 4.998,60                                 |



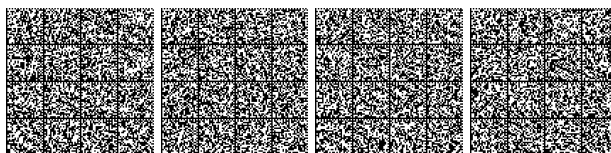
**FRINGE BENEFIT 2026**  
**AUTOVEICOLI A GASOLIO FUORI PRODUZIONE**

| ID Modello | 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) |
|------------|-------|-------------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 22963      | AUDI  | A4 AVANT 2.0 TDI S-TRONIC 122CV SW              | 0,5214                | 1.955,25                                 | 2.346,30                                 | 3.910,50                                 | 4.692,60                                 |
| 22477      | AUDI  | A4 AVANT 2.0 TDI S-TRONIC 150CV SW              | 0,5456                | 2.046,00                                 | 2.455,20                                 | 4.092,00                                 | 4.910,40                                 |
| 22478      | AUDI  | A4 AVANT 2.0 TDI S-TRONIC 190CV SW              | 0,5687                | 2.132,63                                 | 2.559,15                                 | 4.265,25                                 | 5.118,30                                 |
| 22479      | AUDI  | A4 AVANT 2.0 TDI S-TRONIC QUATTRO 190CV SW      | 0,5904                | 2.214,00                                 | 2.656,80                                 | 4.428,00                                 | 5.313,60                                 |
| 28258      | AUDI  | A4 AVANT 3.0 TDI QUATTRO TIPTRON 230CV SW       | 0,6513                | 2.442,38                                 | 2.930,85                                 | 4.884,75                                 | 5.861,70                                 |
| 28259      | AUDI  | A4 AVANT 3.0 TDI QUATTRO TIPTRON 286CV SW       | 0,6695                | 2.510,63                                 | 3.012,75                                 | 5.021,25                                 | 6.025,50                                 |
| 22480      | AUDI  | A4 AVANT 3.0 TDI S-TRONIC 218CV SW              | 0,6229                | 2.335,88                                 | 2.803,05                                 | 4.671,75                                 | 5.606,10                                 |
| 22481      | AUDI  | A4 AVANT 3.0 TDI S-TRONIC QUATTRO 218CV SW      | 0,6390                | 2.396,25                                 | 2.875,50                                 | 4.792,50                                 | 5.751,00                                 |
| 22482      | AUDI  | A4 AVANT 3.0 TDI TIPTRONIC QUATTRO 272CV SW     | 0,6721                | 2.520,38                                 | 3.024,45                                 | 5.040,75                                 | 6.048,90                                 |
| 28718      | AUDI  | A4 AVANT 30 TDI 2.0 122CV SW                    | 0,5179                | 1.942,13                                 | 2.330,55                                 | 3.884,25                                 | 4.661,10                                 |
| 28720      | AUDI  | A4 AVANT 40 TDI 2.0 QUATTRO S TRONIC 190CV SW   | 0,6051                | 2.269,13                                 | 2.722,95                                 | 4.538,25                                 | 5.445,90                                 |
| 28719      | AUDI  | A4 AVANT 40 TDI 2.0 S TRONIC 190CV SW           | 0,5772                | 2.164,50                                 | 2.597,40                                 | 4.329,00                                 | 5.194,80                                 |
| 23848      | AUDI  | A5 2.0 TDI 150CV COUPÉ                          | 0,5641                | 2.115,38                                 | 2.538,45                                 | 4.230,75                                 | 5.076,90                                 |
| 21591      | AUDI  | A5 2.0 TDI 190CV CLEAN DIESEL CABRIO            | 0,6249                | 2.343,38                                 | 2.812,05                                 | 4.686,75                                 | 5.624,10                                 |
| 21592      | AUDI  | A5 2.0 TDI 190CV CLEAN DIESEL QUATTRO CABRIO    | 0,6340                | 2.377,50                                 | 2.853,00                                 | 4.755,00                                 | 5.706,00                                 |
| 23353      | AUDI  | A5 2.0 TDI QUATTRO S-TR 190CV COUPÉ             | 0,6289                | 2.358,38                                 | 2.830,05                                 | 4.716,75                                 | 5.660,10                                 |
| 23849      | AUDI  | A5 2.0 TDI S-TR 150CV COUPÉ                     | 0,5801                | 2.175,38                                 | 2.610,45                                 | 4.350,75                                 | 5.220,90                                 |
| 23113      | AUDI  | A5 2.0 TDI S-TRONIC 190CV COUPÉ                 | 0,6092                | 2.284,50                                 | 2.741,40                                 | 4.569,00                                 | 5.482,80                                 |
| 23114      | AUDI  | A5 3.0 TDI QUATTRO S-TRONIC 218CV COUPÉ         | 0,6521                | 2.445,38                                 | 2.934,45                                 | 4.890,75                                 | 5.868,90                                 |
| 24929      | AUDI  | A5 3.0 TDI QUATTRO TIP 286CV CABRIO             | 0,7756                | 2.908,50                                 | 3.490,20                                 | 5.817,00                                 | 6.980,40                                 |
| 24928      | AUDI  | A5 3.0 TDI QUATTRO TIP 286CV COUPÉ              | 0,7378                | 2.766,75                                 | 3.320,10                                 | 5.533,50                                 | 6.640,20                                 |
| 28724      | AUDI  | A5 40 TDI 2.0 QUATTRO S TRONIC 190CV CABRIO     | 0,6565                | 2.461,88                                 | 2.954,25                                 | 4.923,75                                 | 5.908,50                                 |
| 28723      | AUDI  | A5 40 TDI 2.0 S TRONIC 163CV CABRIO             | 0,6410                | 2.403,75                                 | 2.884,50                                 | 4.807,50                                 | 5.769,00                                 |
| 28308      | AUDI  | A5 45 TDI QUATTRO TIPTRONIC 231CV COUPÉ         | 0,6916                | 2.593,50                                 | 3.112,20                                 | 5.187,00                                 | 6.224,40                                 |
| 23828      | AUDI  | A5 SPB 2.0 TDI 150CV                            | 0,5654                | 2.120,25                                 | 2.544,30                                 | 4.240,50                                 | 5.088,60                                 |
| 23830      | AUDI  | A5 SPB 2.0 TDI QUATTRO 150CV                    | 0,5824                | 2.184,00                                 | 2.620,80                                 | 4.368,00                                 | 5.241,60                                 |
| 23831      | AUDI  | A5 SPB 2.0 TDI QUATTRO 190CV                    | 0,5968                | 2.238,00                                 | 2.685,60                                 | 4.476,00                                 | 5.371,20                                 |
| 23349      | AUDI  | A5 SPB 2.0 TDI QUATTRO S-TR 190CV               | 0,6309                | 2.365,88                                 | 2.839,05                                 | 4.731,75                                 | 5.678,10                                 |
| 23348      | AUDI  | A5 SPB 2.0 TDI S-TR 190CV                       | 0,6089                | 2.283,38                                 | 2.740,05                                 | 4.566,75                                 | 5.480,10                                 |
| 23829      | AUDI  | A5 SPB 2.0 TDI S-TRONIC 150CV                   | 0,5768                | 2.163,00                                 | 2.595,60                                 | 4.326,00                                 | 5.191,20                                 |
| 23350      | AUDI  | A5 SPB 3.0 TDI QUATTRO S-TR 218CV               | 0,6501                | 2.437,88                                 | 2.925,45                                 | 4.875,75                                 | 5.850,90                                 |
| 23722      | AUDI  | A5 SPB 3.0 TDI QUATTRO TIPTR 272CV              | 0,7019                | 2.632,13                                 | 3.158,55                                 | 5.264,25                                 | 6.317,10                                 |
| 28307      | AUDI  | A5 SPB 45 TDI QUATTRO TIPTRONIC 231CV           | 0,6916                | 2.593,50                                 | 3.112,20                                 | 5.187,00                                 | 6.224,40                                 |
| 22641      | AUDI  | A6 2.0 TDI QUATTRO S-TRONIC 190CV               | 0,6323                | 2.371,13                                 | 2.845,35                                 | 4.742,25                                 | 5.690,70                                 |
| 21516      | AUDI  | A6 2.0 TDI ULTRA 190CV                          | 0,6105                | 2.289,38                                 | 2.747,25                                 | 4.578,75                                 | 5.494,50                                 |
| 21765      | AUDI  | A6 2.0 TDI ULTRA S TRONIC 150CV MY2015          | 0,5864                | 2.199,00                                 | 2.638,80                                 | 4.398,00                                 | 5.277,60                                 |
| 21767      | AUDI  | A6 3.0 TDI QUATTRO S TRONIC 218CV MY2015        | 0,7214                | 2.705,25                                 | 3.246,30                                 | 5.410,50                                 | 6.492,60                                 |
| 21768      | AUDI  | A6 3.0 TDI QUATTRO S TRONIC 272CV MY2015        | 0,7346                | 2.754,75                                 | 3.305,70                                 | 5.509,50                                 | 6.611,40                                 |
| 21769      | AUDI  | A6 3.0 TDI QUATTRO TIPTRONIC 320CV MY2015       | 0,7976                | 2.991,00                                 | 3.589,20                                 | 5.982,00                                 | 7.178,40                                 |
| 21766      | AUDI  | A6 3.0 TDI S TRONIC 218CV MY2015                | 0,6976                | 2.616,00                                 | 3.139,20                                 | 5.232,00                                 | 6.278,40                                 |
| 22250      | AUDI  | A6 ALLROAD 3.0 TDI 218CV                        | 0,7292                | 2.734,50                                 | 3.281,40                                 | 5.469,00                                 | 6.562,80                                 |
| 22643      | AUDI  | A6 ALLROAD 3.0 TDI 190CV S TRONIC               | 0,6973                | 2.614,88                                 | 3.137,85                                 | 5.229,75                                 | 6.275,70                                 |
| 22128      | AUDI  | A6 ALLROAD 3.0 TDI QUATTRO S-TRONIC 272CV       | 0,7425                | 2.784,38                                 | 3.341,25                                 | 5.568,75                                 | 6.682,50                                 |
| 22248      | AUDI  | A6 AVANT 2.0 TDI 150CV                          | 0,5985                | 2.244,38                                 | 2.693,25                                 | 4.488,75                                 | 5.386,50                                 |
| 22642      | AUDI  | A6 AVANT 2.0 TDI QUATTRO S-TRONIC 190CV SW      | 0,6492                | 2.434,50                                 | 2.921,40                                 | 4.869,00                                 | 5.842,80                                 |
| 21774      | AUDI  | A6 AVANT 2.0 TDI S TRONIC 190CV MY2015          | 0,6261                | 2.347,88                                 | 2.817,45                                 | 4.695,75                                 | 5.634,90                                 |
| 21517      | AUDI  | A6 AVANT 2.0 TDI ULTRA 190CV SW                 | 0,6135                | 2.300,63                                 | 2.760,75                                 | 4.601,25                                 | 5.521,50                                 |
| 21776      | AUDI  | A6 AVANT 3.0 TDI QUATTRO S TRONIC 218CV MY2015  | 0,7372                | 2.764,50                                 | 3.317,40                                 | 5.529,00                                 | 6.634,80                                 |
| 21777      | AUDI  | A6 AVANT 3.0 TDI QUATTRO S TRONIC 272CV MY2015  | 0,7504                | 2.814,00                                 | 3.376,80                                 | 5.628,00                                 | 6.753,60                                 |
| 21778      | AUDI  | A6 AVANT 3.0 TDI QUATTRO TIPTRONIC 320CV MY2015 | 0,8144                | 3.054,00                                 | 3.664,80                                 | 6.108,00                                 | 7.329,60                                 |
| 21775      | AUDI  | A6 AVANT 3.0 TDI S TRONIC 218CV MY2014          | 0,7114                | 2.667,75                                 | 3.201,30                                 | 5.335,50                                 | 6.402,60                                 |
| 22676      | AUDI  | A7 SPB 3.0 TDI QUATTRO S-TRONIC 190CV           | 0,7236                | 2.713,50                                 | 3.256,20                                 | 5.427,00                                 | 6.512,40                                 |
| 22561      | AUDI  | A7 SPB 3.0 TDI QUATTRO S-TRONIC 218CV           | 0,7459                | 2.797,13                                 | 3.356,55                                 | 5.594,25                                 | 6.713,10                                 |
| 22562      | AUDI  | A7 SPB 3.0 TDI QUATTRO S-TRONIC 272CV           | 0,7702                | 2.888,25                                 | 3.465,90                                 | 5.776,50                                 | 6.931,80                                 |
| 22563      | AUDI  | A7 SPB 3.0 TDI QUATTRO TIPTRONIC 320CV          | 0,8221                | 3.082,88                                 | 3.699,45                                 | 6.165,75                                 | 7.398,90                                 |
| 22675      | AUDI  | A7 SPB 3.0 TDI S-TRONIC 190CV                   | 0,6929                | 2.598,38                                 | 3.118,05                                 | 5.196,75                                 | 6.236,10                                 |
| 22560      | AUDI  | A7 SPB 3.0 TDI S-TRONIC 218CV                   | 0,7202                | 2.700,75                                 | 3.240,90                                 | 5.401,50                                 | 6.481,80                                 |
| 24909      | AUDI  | A8 50 TDI 3.0 QUATTRO TIPTR 286CV               | 0,9044                | 3.391,50                                 | 4.069,80                                 | 6.783,00                                 | 8.139,60                                 |
| 22929      | AUDI  | Q2 1.6 TDI 116CV                                | 0,4485                | 1.681,88                                 | 2.018,25                                 | 3.363,75                                 | 4.036,50                                 |
| 23391      | AUDI  | Q2 1.6 TDI S-TRONIC 116CV                       | 0,4654                | 1.745,25                                 | 2.094,30                                 | 3.490,50                                 | 4.188,60                                 |
| 23343      | AUDI  | Q2 2.0 TDI QUATTRO 150CV                        | 0,5306                | 1.989,75                                 | 2.387,70                                 | 3.979,50                                 | 4.775,40                                 |
| 23344      | AUDI  | Q2 2.0 TDI QUATTRO 190CV                        | 0,5452                | 2.044,50                                 | 2.453,40                                 | 4.089,00                                 | 4.906,80                                 |
| 29695      | AUDI  | Q2 30 2.0 TDI 116CV                             | 0,5254                | 1.970,25                                 | 2.364,30                                 | 3.940,50                                 | 4.728,60                                 |



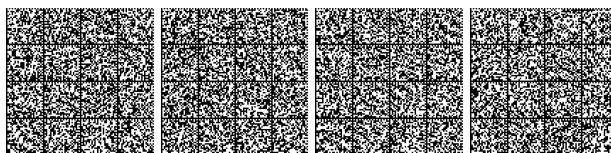
**FRINGE BENEFIT 2026**  
**AUTOVEICOLI A GASOLIO FUORI PRODUZIONE**

| ID Modello | 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) |
|------------|-------|---------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 28197      | AUDI  | Q2 35 2.0 TDI 150CV                   | 0,4981                | 1.867,88                                 | 2.241,45                                 | 3.735,75                                 | 4.482,90                                 |
| 22059      | AUDI  | Q3 2.0 TDI 120CV                      | 0,5054                | 1.895,25                                 | 2.274,30                                 | 3.790,50                                 | 4.548,60                                 |
| 21944      | AUDI  | Q3 2.0 TDI 150CV                      | 0,5280                | 1.980,00                                 | 2.376,00                                 | 3.960,00                                 | 4.752,00                                 |
| 21945      | AUDI  | Q3 2.0 TDI 150CV QUATTRO S TRONIC     | 0,5602                | 2.100,75                                 | 2.520,90                                 | 4.201,50                                 | 5.041,80                                 |
| 21946      | AUDI  | Q3 2.0 TDI 184CV QUATTRO S TRONIC     | 0,5948                | 2.230,50                                 | 2.676,60                                 | 4.461,00                                 | 5.353,20                                 |
| 29698      | AUDI  | Q3 35 2.0 TDI 150CV                   | 0,5825                | 2.184,38                                 | 2.621,25                                 | 4.368,75                                 | 5.242,50                                 |
| 28071      | AUDI  | Q3 35 2.0 TDI QUATTRO S-TRONIC 150CV  | 0,6286                | 2.357,25                                 | 2.828,70                                 | 4.714,50                                 | 5.657,40                                 |
| 27849      | AUDI  | Q3 35 2.0 TDI S-TRONIC 150CV          | 0,5866                | 2.199,75                                 | 2.639,70                                 | 4.399,50                                 | 5.279,40                                 |
| 28435      | AUDI  | Q3 40 2.0 TDI QUATTRO S-TRONIC 190CV  | 0,6707                | 2.515,13                                 | 3.018,15                                 | 5.030,25                                 | 6.036,30                                 |
| 30692      | AUDI  | Q3 40 2.0 TDI QUATTRO S-TRONIC 200CV  | 0,6731                | 2.524,13                                 | 3.028,95                                 | 5.048,25                                 | 6.057,90                                 |
| 31202      | AUDI  | Q3 40 TDI QUATTRO S TRONIC 193CV      | 0,6868                | 2.575,50                                 | 3.090,60                                 | 5.151,00                                 | 6.181,20                                 |
| 27449      | AUDI  | Q5 35 2.0 TDI 163CV QUATTRO S-TRONIC  | 0,6268                | 2.350,50                                 | 2.820,60                                 | 4.701,00                                 | 5.641,20                                 |
| 27450      | AUDI  | Q5 40 2.0 TDI 190CV QUATTRO S-TRONIC  | 0,6303                | 2.363,63                                 | 2.836,35                                 | 4.727,25                                 | 5.672,70                                 |
| 28827      | AUDI  | Q5 40 2.0 TDI QUATTRO 190CV           | 0,6239                | 2.339,63                                 | 2.807,55                                 | 4.679,25                                 | 5.615,10                                 |
| 28592      | AUDI  | Q5 45 3.0 TDI 230CV QUATTRO TIPTRONIC | 0,6985                | 2.619,38                                 | 3.143,25                                 | 5.238,75                                 | 6.286,50                                 |
| 27451      | AUDI  | Q5 50 3.0 TDI 286CV QUATTRO TIPTRONIC | 0,7260                | 2.722,50                                 | 3.267,00                                 | 5.445,00                                 | 6.534,00                                 |
| 22964      | AUDI  | SQ7 4.0 V8 TDI 435CV                  | 1,0016                | 3.756,00                                 | 4.507,20                                 | 7.512,00                                 | 9.014,40                                 |
| 21722      | AUDI  | TT 2.0 TDI 184CV COUPÉ MY2014         | 0,5679                | 2.129,63                                 | 2.555,55                                 | 4.259,25                                 | 5.111,10                                 |
| 21998      | AUDI  | TT 2.0 TDI 184CV ROADSTER MY2014      | 0,5863                | 2.198,63                                 | 2.638,35                                 | 4.397,25                                 | 5.276,70                                 |
| 22256      | BMW   | 114D 1.5 95CV                         | 0,4103                | 1.538,63                                 | 1.846,35                                 | 3.077,25                                 | 3.692,70                                 |
| 28501      | BMW   | 114D 2019 1.5 95CV                    | 0,4247                | 1.592,63                                 | 1.911,15                                 | 3.185,25                                 | 3.822,30                                 |
| 22063      | BMW   | 116D 1.5 116CV                        | 0,4099                | 1.537,13                                 | 1.844,55                                 | 3.074,25                                 | 3.689,10                                 |
| 28351      | BMW   | 116D 2019 1.5 116CV                   | 0,4831                | 1.811,63                                 | 2.173,95                                 | 3.623,25                                 | 4.347,90                                 |
| 22257      | BMW   | 118D 2.0 150CV                        | 0,4819                | 1.807,13                                 | 2.168,55                                 | 3.614,25                                 | 4.337,10                                 |
| 28352      | BMW   | 118D 2019 2.0 150CV                   | 0,5440                | 2.040,00                                 | 2.448,00                                 | 4.080,00                                 | 4.896,00                                 |
| 22064      | BMW   | 120D 2.0 190CV                        | 0,4988                | 1.870,50                                 | 2.244,60                                 | 3.741,00                                 | 4.489,20                                 |
| 28502      | BMW   | 120D 2019 2.0 190CV                   | 0,6046                | 2.267,25                                 | 2.720,70                                 | 4.534,50                                 | 5.441,40                                 |
| 22065      | BMW   | 120D XDRIVE 2.0 190CV                 | 0,5241                | 1.965,38                                 | 2.358,45                                 | 3.930,75                                 | 4.716,90                                 |
| 28353      | BMW   | 120D XDRIVE 2019 2.0 190CV            | 0,6171                | 2.314,13                                 | 2.776,95                                 | 4.628,25                                 | 5.553,90                                 |
| 22935      | BMW   | 125D 2.0 MSPORT 224CV                 | 0,5484                | 2.056,50                                 | 2.467,80                                 | 4.113,00                                 | 4.935,60                                 |
| 22292      | BMW   | 214D 1.5 95CV GRAN TOURER             | 0,4536                | 1.701,00                                 | 2.041,20                                 | 3.402,00                                 | 4.082,40                                 |
| 22020      | BMW   | 214D 1.5 95CV ACTIVE TOURER           | 0,4513                | 1.692,38                                 | 2.030,85                                 | 3.384,75                                 | 4.061,70                                 |
| 21781      | BMW   | 216D 1.5 116CV ACTIVE TOURER          | 0,4649                | 1.743,38                                 | 2.092,05                                 | 3.486,75                                 | 4.184,10                                 |
| 28874      | BMW   | 216D 1.5 116CV GRAN COUPÉ             | 0,5405                | 2.026,88                                 | 2.432,25                                 | 4.053,75                                 | 4.864,50                                 |
| 22175      | BMW   | 216D 1.5 116CV GRAN TOURER            | 0,5221                | 1.957,88                                 | 2.349,45                                 | 3.915,75                                 | 4.698,90                                 |
| 21624      | BMW   | 218D 2.0 150CV ACTIVE TOURER          | 0,5230                | 1.961,25                                 | 2.353,50                                 | 3.922,50                                 | 4.707,00                                 |
| 22496      | BMW   | 218D 2.0 150CV CABRIO                 | 0,5443                | 2.041,13                                 | 2.449,35                                 | 4.082,25                                 | 4.898,70                                 |
| 22294      | BMW   | 218D 2.0 150CV COUPÉ                  | 0,5133                | 1.924,88                                 | 2.309,85                                 | 3.849,75                                 | 4.619,70                                 |
| 29216      | BMW   | 218D 2.0 150CV GRAN COUPÉ             | 0,5799                | 2.174,63                                 | 2.609,55                                 | 4.349,25                                 | 5.219,10                                 |
| 31090      | BMW   | 218D 2.0 150CV GRAN COUPÉ             | 0,5749                | 2.155,88                                 | 2.587,05                                 | 4.311,75                                 | 5.174,10                                 |
| 22177      | BMW   | 218D 2.0 150CV GRAN TOURER            | 0,5654                | 2.120,25                                 | 2.544,30                                 | 4.240,50                                 | 5.088,60                                 |
| 22734      | BMW   | 218D XDRIVE 2.0 150CV ACTIVE TOURER   | 0,5478                | 2.054,25                                 | 2.465,10                                 | 4.108,50                                 | 4.930,20                                 |
| 29018      | BMW   | 218D XDRIVE 2.0 150CV GRAN TOURER     | 0,5997                | 2.248,88                                 | 2.698,65                                 | 4.497,75                                 | 5.397,30                                 |
| 29801      | BMW   | 220D 2.0 190CV COUPÉ                  | 0,6365                | 2.386,88                                 | 2.864,25                                 | 4.773,75                                 | 5.728,50                                 |
| 21782      | BMW   | 220D 2.0 190CV ACTIVE TOURER          | 0,5639                | 2.114,63                                 | 2.537,55                                 | 4.229,25                                 | 5.075,10                                 |
| 22082      | BMW   | 220D 2.0 190CV CABRIO                 | 0,5742                | 2.153,25                                 | 2.583,90                                 | 4.306,50                                 | 5.167,80                                 |
| 22076      | BMW   | 220D 2.0 190CV COUPÉ                  | 0,5392                | 2.022,00                                 | 2.426,40                                 | 4.044,00                                 | 4.852,80                                 |
| 28670      | BMW   | 220D 2.0 190CV GRAN COUPÉ             | 0,6352                | 2.382,00                                 | 2.858,40                                 | 4.764,00                                 | 5.716,80                                 |
| 22293      | BMW   | 220D 2.0 190CV GRAN TOURER            | 0,6176                | 2.316,00                                 | 2.779,20                                 | 4.632,00                                 | 5.558,40                                 |
| 21783      | BMW   | 220D XDRIVE 2.0 190CV ACTIVE TOURER   | 0,5915                | 2.218,13                                 | 2.661,75                                 | 4.436,25                                 | 5.323,50                                 |
| 22077      | BMW   | 220D XDRIVE 2.0 190CV COUPÉ           | 0,5545                | 2.079,38                                 | 2.495,25                                 | 4.158,75                                 | 4.990,50                                 |
| 29217      | BMW   | 220D XDRIVE 2.0 190CV GRAN COUPÉ      | 0,6588                | 2.470,50                                 | 2.964,60                                 | 4.941,00                                 | 5.929,20                                 |
| 22179      | BMW   | 220D XDRIVE 2.0 190CV GRAN TOURER     | 0,6267                | 2.350,13                                 | 2.820,15                                 | 4.700,25                                 | 5.640,30                                 |
| 28831      | BMW   | 316D 2.0 122CV                        | 0,5233                | 1.962,38                                 | 2.354,85                                 | 3.924,75                                 | 4.709,70                                 |
| 22274      | BMW   | 316D TOURING 2.0 116CV                | 0,4994                | 1.872,75                                 | 2.247,30                                 | 3.745,50                                 | 4.494,60                                 |
| 28169      | BMW   | 318D 2.0 150CV BERLINA                | 0,5429                | 2.035,88                                 | 2.443,05                                 | 4.071,75                                 | 4.886,10                                 |
| 22658      | BMW   | 318D 2.0 150CV GRAN TURISMO           | 0,5664                | 2.124,00                                 | 2.548,80                                 | 4.248,00                                 | 5.097,60                                 |
| 29004      | BMW   | 318D 2.0 150CV GRAN TURISMO 2019      | 0,5941                | 2.227,88                                 | 2.673,45                                 | 4.455,75                                 | 5.346,90                                 |
| 22275      | BMW   | 318D TOURING 2.0 150CV                | 0,5321                | 1.995,38                                 | 2.394,45                                 | 3.990,75                                 | 4.788,90                                 |
| 28509      | BMW   | 318D TOURING 2.0 150CV SW             | 0,5615                | 2.105,63                                 | 2.526,75                                 | 4.211,25                                 | 5.053,50                                 |
| 22276      | BMW   | 318D XDRIVE TOURING 2.0 150CV         | 0,5539                | 2.077,13                                 | 2.492,55                                 | 4.154,25                                 | 4.985,10                                 |
| 27689      | BMW   | 320D 2.0 190CV BERLINA                | 0,5626                | 2.109,75                                 | 2.531,70                                 | 4.219,50                                 | 5.063,40                                 |
| 22659      | BMW   | 320D 2.0 190CV GRAN TURISMO           | 0,5906                | 2.214,75                                 | 2.657,70                                 | 4.429,50                                 | 5.315,40                                 |



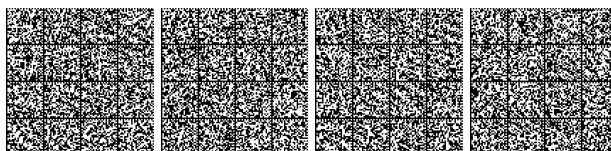
**FRINGE BENEFIT 2026**  
**AUTOVEICOLI A GASOLIO FUORI PRODUZIONE**

| ID Modello | 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) |
|------------|-------|------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 29005      | BMW   | 320D 2.0 190CV GRAN TURISMO 2019         | 0,5942                | 2.228,25                                 | 2.673,90                                 | 4.456,50                                 | 5.347,80                                 |
| 22277      | BMW   | 320D TOURING 2.0 163CV                   | 0,5441                | 2.040,38                                 | 2.448,45                                 | 4.080,75                                 | 4.896,90                                 |
| 22278      | BMW   | 320D TOURING 2.0 190CV                   | 0,5577                | 2.091,38                                 | 2.509,65                                 | 4.182,75                                 | 5.019,30                                 |
| 27690      | BMW   | 320D XDRIVE 2.0 190CV BERLINA            | 0,5906                | 2.214,75                                 | 2.657,70                                 | 4.429,50                                 | 5.315,40                                 |
| 22660      | BMW   | 320D XDRIVE 2.0 190CV GRAN TURISMO       | 0,6086                | 2.282,25                                 | 2.738,70                                 | 4.564,50                                 | 5.477,40                                 |
| 29006      | BMW   | 320D XDRIVE 2.0 190CV GRAN TURISMO 2019  | 0,6251                | 2.344,13                                 | 2.812,95                                 | 4.688,25                                 | 5.625,90                                 |
| 22279      | BMW   | 320D XDRIVE TOURING 2.0 190CV            | 0,5807                | 2.177,63                                 | 2.613,15                                 | 4.355,25                                 | 5.226,30                                 |
| 22661      | BMW   | 325D 2.0 218CV GRAN TURISMO              | 0,6224                | 2.334,00                                 | 2.800,80                                 | 4.668,00                                 | 5.601,60                                 |
| 23035      | BMW   | 325DA 2.0 224CV GRAN TURISMO             | 0,6265                | 2.349,38                                 | 2.819,25                                 | 4.698,75                                 | 5.638,50                                 |
| 29011      | BMW   | 330D 3.0 258CV GRAN TURISMO 2019         | 0,6886                | 2.582,25                                 | 3.098,70                                 | 5.164,50                                 | 6.197,40                                 |
| 28168      | BMW   | 330D 3.0 265CV BERLINA                   | 0,6689                | 2.508,38                                 | 3.010,05                                 | 5.016,75                                 | 6.020,10                                 |
| 28510      | BMW   | 330D TOURING 3.0 265CV SW                | 0,6838                | 2.564,25                                 | 3.077,10                                 | 5.128,50                                 | 6.154,20                                 |
| 28366      | BMW   | 330D XDRIVE 3.0 265CV BERLINA            | 0,6869                | 2.575,88                                 | 3.091,05                                 | 5.151,75                                 | 6.182,10                                 |
| 28511      | BMW   | 330D XDRIVE TOURING 3.0 265CV SW         | 0,7009                | 2.628,38                                 | 3.154,05                                 | 5.256,75                                 | 6.308,10                                 |
| 22662      | BMW   | 330DA 3.0 258CV GRAN TURISMO             | 0,6671                | 2.501,63                                 | 3.001,95                                 | 5.003,25                                 | 6.003,90                                 |
| 29007      | BMW   | 330DA 3.0 258CV GRAN TURISMO 2019        | 0,6886                | 2.582,25                                 | 3.098,70                                 | 5.164,50                                 | 6.197,40                                 |
| 22281      | BMW   | 330DA TOURING 3.0 258CV                  | 0,6481                | 2.430,38                                 | 2.916,45                                 | 4.860,75                                 | 5.832,90                                 |
| 22269      | BMW   | 330DA XDRIVE 3.0 258CV                   | 0,6588                | 2.470,50                                 | 2.964,60                                 | 4.941,00                                 | 5.929,20                                 |
| 22663      | BMW   | 330DA XDRIVE 3.0 258CV GRAN TURISMO      | 0,6959                | 2.609,63                                 | 3.131,55                                 | 5.219,25                                 | 6.263,10                                 |
| 29008      | BMW   | 330DA XDRIVE 3.0 258CV GRAN TURISMO 2019 | 0,7106                | 2.664,75                                 | 3.197,70                                 | 5.329,50                                 | 6.395,40                                 |
| 22282      | BMW   | 330DA XDRIVE TOURING 3.0 258CV           | 0,6669                | 2.500,88                                 | 3.001,05                                 | 5.001,75                                 | 6.002,10                                 |
| 22664      | BMW   | 335DA XDRIVE 3.0 313CV GRAN TURISMO      | 0,7324                | 2.746,50                                 | 3.295,80                                 | 5.493,00                                 | 6.591,60                                 |
| 29009      | BMW   | 335DA XDRIVE 3.0 313CV GRAN TURISMO 2019 | 0,7466                | 2.799,75                                 | 3.359,70                                 | 5.599,50                                 | 6.719,40                                 |
| 22283      | BMW   | 335DA XDRIVE TOURING 3.0 313CV           | 0,7032                | 2.637,00                                 | 3.164,40                                 | 5.274,00                                 | 6.328,80                                 |
| 22083      | BMW   | 418D 2.0 150CV COUPÉ                     | 0,5598                | 2.099,25                                 | 2.519,10                                 | 4.198,50                                 | 5.038,20                                 |
| 29041      | BMW   | 418D GRAN COUPÉ 2.0 150CV                | 0,5982                | 2.243,25                                 | 2.691,90                                 | 4.486,50                                 | 5.383,80                                 |
| 22297      | BMW   | 420D 2.0 190CV CABRIO                    | 0,6308                | 2.365,50                                 | 2.838,60                                 | 4.731,00                                 | 5.677,20                                 |
| 22295      | BMW   | 420D 2.0 190CV COUPÉ                     | 0,5758                | 2.159,25                                 | 2.591,10                                 | 4.318,50                                 | 5.182,20                                 |
| 22298      | BMW   | 420D 2.0 190CV GRAN COUPÉ                | 0,5760                | 2.160,00                                 | 2.592,00                                 | 4.320,00                                 | 5.184,00                                 |
| 29033      | BMW   | 420D CABRIO 2.0 190CV                    | 0,6395                | 2.398,13                                 | 2.877,75                                 | 4.796,25                                 | 5.755,50                                 |
| 29023      | BMW   | 420D COUPÉ 2.0 190CV                     | 0,5885                | 2.206,88                                 | 2.648,25                                 | 4.413,75                                 | 5.296,50                                 |
| 29042      | BMW   | 420D GRAN COUPÉ 2.0 190CV                | 0,5915                | 2.218,13                                 | 2.661,75                                 | 4.436,25                                 | 5.323,50                                 |
| 28728      | BMW   | 420D XDRIVE 2.0 190CV GRAN COUPÉ         | 0,6321                | 2.370,38                                 | 2.844,45                                 | 4.740,75                                 | 5.688,90                                 |
| 29024      | BMW   | 420D XDRIVE COUPÉ 2.0 190CV              | 0,6205                | 2.326,88                                 | 2.792,25                                 | 4.653,75                                 | 5.584,50                                 |
| 29043      | BMW   | 420D XDRIVE GRAN COUPÉ 2.0 190CV         | 0,6204                | 2.326,50                                 | 2.791,80                                 | 4.653,00                                 | 5.583,60                                 |
| 22745      | BMW   | 425D 2.0 224CV GRAN COUPÉ                | 0,6226                | 2.334,75                                 | 2.801,70                                 | 4.669,50                                 | 5.603,40                                 |
| 29034      | BMW   | 430D CABRIO 3.0 258CV                    | 0,7520                | 2.820,00                                 | 3.384,00                                 | 5.640,00                                 | 6.768,00                                 |
| 29025      | BMW   | 430D COUPÉ 3.0 258CV                     | 0,7059                | 2.647,13                                 | 3.176,55                                 | 5.294,25                                 | 6.353,10                                 |
| 29044      | BMW   | 430D GRAN COUPÉ 3.0 258CV                | 0,7049                | 2.643,38                                 | 3.172,05                                 | 5.286,75                                 | 6.344,10                                 |
| 29026      | BMW   | 430D XDRIVE COUPÉ 3.0 258CV              | 0,7312                | 2.742,00                                 | 3.290,40                                 | 5.484,00                                 | 6.580,80                                 |
| 29045      | BMW   | 430D XDRIVE GRAN COUPÉ 3.0 258CV         | 0,7302                | 2.738,25                                 | 3.285,90                                 | 5.476,50                                 | 6.571,80                                 |
| 21372      | BMW   | 430DA 3.0 258CV COUPÉ                    | 0,7267                | 2.725,13                                 | 3.270,15                                 | 5.450,25                                 | 6.540,30                                 |
| 21545      | BMW   | 430DA XDRIVE 3.0 258CV COUPÉ             | 0,7469                | 2.800,88                                 | 3.361,05                                 | 5.601,75                                 | 6.722,10                                 |
| 29035      | BMW   | 435D XDRIVE CABRIO 3.0 313CV             | 0,8003                | 3.001,13                                 | 3.601,35                                 | 6.002,25                                 | 7.202,70                                 |
| 29027      | BMW   | 435D XDRIVE COUPÉ 3.0 313CV              | 0,7621                | 2.857,88                                 | 3.429,45                                 | 5.715,75                                 | 6.858,90                                 |
| 29046      | BMW   | 435D XDRIVE GRAN COUPÉ 3.0 313CV         | 0,7611                | 2.854,13                                 | 3.424,95                                 | 5.708,25                                 | 6.849,90                                 |
| 21373      | BMW   | 435DA XDRIVE 3.0 313CV COUPÉ             | 0,7773                | 2.914,88                                 | 3.497,85                                 | 5.829,75                                 | 6.995,70                                 |
| 26749      | BMW   | 518D 2.0 150CV                           | 0,6253                | 2.344,88                                 | 2.813,85                                 | 4.689,75                                 | 5.627,70                                 |
| 29013      | BMW   | 518D TOURING 2.0 150CV SW                | 0,6431                | 2.411,63                                 | 2.893,95                                 | 4.823,25                                 | 5.787,90                                 |
| 22286      | BMW   | 518D TOURING 2.0 150CV SW                | 0,6024                | 2.259,00                                 | 2.710,80                                 | 4.518,00                                 | 5.421,60                                 |
| 23359      | BMW   | 520D 2.0 190CV BERLINA                   | 0,6168                | 2.313,00                                 | 2.775,60                                 | 4.626,00                                 | 5.551,20                                 |
| 23360      | BMW   | 520D 2.0 XDRIVE 190CV BERLINA            | 0,6500                | 2.437,50                                 | 2.925,00                                 | 4.875,00                                 | 5.850,00                                 |
| 22287      | BMW   | 520D TOURING 2.0 190CV SW                | 0,6206                | 2.327,25                                 | 2.792,70                                 | 4.654,50                                 | 5.585,40                                 |
| 24013      | BMW   | 520D TOURING XDRIVE 2.0 190CV SW         | 0,6791                | 2.546,63                                 | 3.055,95                                 | 5.093,25                                 | 6.111,90                                 |
| 24008      | BMW   | 525D 2.0 230CV BERLINA                   | 0,6733                | 2.524,88                                 | 3.029,85                                 | 5.049,75                                 | 6.059,70                                 |
| 23480      | BMW   | 525D TOURING 2.0 218CV SW                | 0,6607                | 2.477,63                                 | 2.973,15                                 | 4.955,25                                 | 5.946,30                                 |
| 24014      | BMW   | 525D TOURING 2.0 230CV SW                | 0,6929                | 2.598,38                                 | 3.118,05                                 | 5.196,75                                 | 6.236,10                                 |
| 23481      | BMW   | 525D TOURING XDRIVE 2.0 218CV SW         | 0,6921                | 2.595,38                                 | 3.114,45                                 | 5.190,75                                 | 6.228,90                                 |
| 23362      | BMW   | 530D 3.0 XDRIVE 250CV BERLINA            | 0,7372                | 2.764,50                                 | 3.317,40                                 | 5.529,00                                 | 6.634,80                                 |
| 23361      | BMW   | 530D 3.0 250CV BERLINA                   | 0,7125                | 2.671,88                                 | 3.206,25                                 | 5.343,75                                 | 6.412,50                                 |
| 23363      | BMW   | 530D 3.0 265CV BERLINA                   | 0,7155                | 2.683,13                                 | 3.219,75                                 | 5.366,25                                 | 6.439,50                                 |
| 23364      | BMW   | 530D 3.0 XDRIVE 265CV BERLINA            | 0,7403                | 2.776,13                                 | 3.331,35                                 | 5.552,25                                 | 6.662,70                                 |
| 20807      | BMW   | 530D GRAN TURISMO 3.0 258CV              | 0,8012                | 3.004,50                                 | 3.605,40                                 | 6.009,00                                 | 7.210,80                                 |



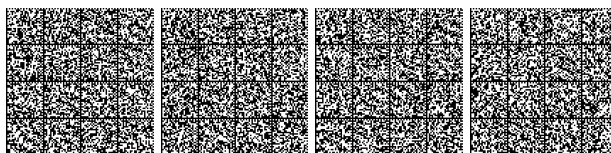
**FRINGE BENEFIT 2026**  
**AUTOVEICOLI A GASOLIO FUORI PRODUZIONE**

| ID Modello | 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) |
|------------|-------|------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 20808      | BMW   | 530D GRAN TURISMO XDRIVE 3.0 258CV | 0,8241                | 3.090,38                                 | 3.708,45                                 | 6.180,75                                 | 7.416,90                                 |
| 29014      | BMW   | 530D TOURING 3.0 250CV SW          | 0,7391                | 2.771,63                                 | 3.325,95                                 | 5.543,25                                 | 6.651,90                                 |
| 23482      | BMW   | 530D TOURING 3.0 258CV SW          | 0,7119                | 2.669,63                                 | 3.203,55                                 | 5.339,25                                 | 6.407,10                                 |
| 20046      | BMW   | 530D TOURING XDRIVE 3.0 258CV SW   | 0,7420                | 2.782,50                                 | 3.339,00                                 | 5.565,00                                 | 6.678,00                                 |
| 22609      | BMW   | 530DA TOURING 3.0 249CV SW         | 0,7058                | 2.646,75                                 | 3.176,10                                 | 5.293,50                                 | 6.352,20                                 |
| 22610      | BMW   | 530DA XDRIVE TOURING 3.0 249CV SW  | 0,7293                | 2.734,88                                 | 3.281,85                                 | 5.469,75                                 | 6.563,70                                 |
| 20809      | BMW   | 535D GRAN TURISMO 3.0 313CV        | 0,8412                | 3.154,50                                 | 3.785,40                                 | 6.309,00                                 | 7.570,80                                 |
| 20810      | BMW   | 535D GRAN TURISMO XDRIVE 3.0 313CV | 0,8678                | 3.254,25                                 | 3.905,10                                 | 6.508,50                                 | 7.810,20                                 |
| 20047      | BMW   | 535D TOURING 3.0 313CV SW          | 0,7735                | 2.900,63                                 | 3.480,75                                 | 5.801,25                                 | 6.961,50                                 |
| 23483      | BMW   | 535D TOURING XDRIVE 3.0 313CV SW   | 0,7617                | 2.856,38                                 | 3.427,65                                 | 5.712,75                                 | 6.855,30                                 |
| 24015      | BMW   | 540D TOURING XDRIVE 3.0 320CV SW   | 0,8146                | 3.054,75                                 | 3.665,70                                 | 6.109,50                                 | 7.331,40                                 |
| 24009      | BMW   | 540D XDRIVE 3.0 320CV BERLINA      | 0,7959                | 2.984,63                                 | 3.581,55                                 | 5.969,25                                 | 7.163,10                                 |
| 27209      | BMW   | 620D GT 2.0 190CV                  | 0,6950                | 2.606,25                                 | 3.127,50                                 | 5.212,50                                 | 6.255,00                                 |
| 24049      | BMW   | 630D GT 3.0 249CV                  | 0,7647                | 2.867,63                                 | 3.441,15                                 | 5.735,25                                 | 6.882,30                                 |
| 24051      | BMW   | 630D GT 3.0 265CV                  | 0,7678                | 2.879,25                                 | 3.455,10                                 | 5.758,50                                 | 6.910,20                                 |
| 24050      | BMW   | 630D XDRIVE 3.0 249CV              | 0,7901                | 2.962,88                                 | 3.555,45                                 | 5.925,75                                 | 7.110,90                                 |
| 24052      | BMW   | 630D XDRIVE GT 3.0 265CV           | 0,7932                | 2.974,50                                 | 3.569,40                                 | 5.949,00                                 | 7.138,80                                 |
| 22307      | BMW   | 640D 3.0 313CV CABRIO              | 0,9789                | 3.670,88                                 | 4.405,05                                 | 7.341,75                                 | 8.810,10                                 |
| 22304      | BMW   | 640D 3.0 313CV COUPÉ               | 0,9246                | 3.467,25                                 | 4.160,70                                 | 6.934,50                                 | 8.321,40                                 |
| 23484      | BMW   | 640D GC 3.0 313CV                  | 0,9023                | 3.383,63                                 | 4.060,35                                 | 6.767,25                                 | 8.120,70                                 |
| 24968      | BMW   | 640D XDRIVE GT 3.0 320CV           | 0,8461                | 3.172,88                                 | 3.807,45                                 | 6.345,75                                 | 7.614,90                                 |
| 24016      | BMW   | 725D 2.0 230CV                     | 0,8427                | 3.160,13                                 | 3.792,15                                 | 6.320,25                                 | 7.584,30                                 |
| 22290      | BMW   | 730D 3.0 265CV                     | 0,9251                | 3.469,13                                 | 4.162,95                                 | 6.938,25                                 | 8.325,90                                 |
| 22291      | BMW   | 730D XDRIVE 3.0 265CV              | 0,9510                | 3.566,25                                 | 4.279,50                                 | 7.132,50                                 | 8.559,00                                 |
| 22612      | BMW   | 740D XDRIVE 3.0 320CV              | 0,9910                | 3.716,25                                 | 4.459,50                                 | 7.432,50                                 | 8.919,00                                 |
| 23038      | BMW   | 750D 3.0 XDRIVE 400CV              | 1,0992                | 4.122,00                                 | 4.946,40                                 | 8.244,00                                 | 9.892,80                                 |
| 27229      | BMW   | 840D 3.0 XDRIVE 320CV              | 1,0499                | 3.937,13                                 | 4.724,55                                 | 7.874,25                                 | 9.449,10                                 |
| 24010      | BMW   | M550D XDRIVE 3.0 400CV BERLINA     | 1,0132                | 3.799,50                                 | 4.559,40                                 | 7.599,00                                 | 9.118,80                                 |
| 22534      | BMW   | X1 SDRIVE 16D 1.5 116CV            | 0,4711                | 1.766,63                                 | 2.119,95                                 | 3.533,25                                 | 4.239,90                                 |
| 22427      | BMW   | X1 SDRIVE 18D 2.0 150 CV           | 0,5296                | 1.986,00                                 | 2.383,20                                 | 3.972,00                                 | 4.766,40                                 |
| 30890      | BMW   | X1 SDRIVE 20D 2.0 163CV MOD 2024   | 0,6045                | 2.266,88                                 | 2.720,25                                 | 4.533,75                                 | 5.440,50                                 |
| 22536      | BMW   | X1 SDRIVE 20D 2.0 190CV            | 0,5709                | 2.140,88                                 | 2.569,05                                 | 4.281,75                                 | 5.138,10                                 |
| 22535      | BMW   | X1 XDRIVE 18D 2.0 150CV 4X4        | 0,5561                | 2.085,38                                 | 2.502,45                                 | 4.170,75                                 | 5.004,90                                 |
| 22428      | BMW   | X1 XDRIVE 20D 2.0 190 CV           | 0,5965                | 2.236,88                                 | 2.684,25                                 | 4.473,75                                 | 5.368,50                                 |
| 22429      | BMW   | X1 XDRIVE 25DA 2.0 231 CV          | 0,6159                | 2.309,63                                 | 2.771,55                                 | 4.619,25                                 | 5.543,10                                 |
| 27691      | BMW   | X2 SDRIVE 16D 1.5 116CV            | 0,5093                | 1.909,88                                 | 2.291,85                                 | 3.819,75                                 | 4.583,70                                 |
| 25869      | BMW   | X2 SDRIVE 18D 2.0 150CV            | 0,5640                | 2.115,00                                 | 2.538,00                                 | 4.230,00                                 | 5.076,00                                 |
| 27692      | BMW   | X2 SDRIVE 20D 2.0 190CV            | 0,6079                | 2.279,63                                 | 2.735,55                                 | 4.559,25                                 | 5.471,10                                 |
| 25870      | BMW   | X2 XDRIVE 18D 2.0 150CV            | 0,5988                | 2.245,50                                 | 2.694,60                                 | 4.491,00                                 | 5.389,20                                 |
| 24988      | BMW   | X2 XDRIVE 20D 2.0 190CV            | 0,6389                | 2.395,88                                 | 2.875,05                                 | 4.791,75                                 | 5.750,10                                 |
| 24989      | BMW   | X2 XDRIVE 25D 2.0 231CV            | 0,6235                | 2.338,13                                 | 2.805,75                                 | 4.676,25                                 | 5.611,50                                 |
| 25871      | BMW   | X3 SDRIVE 18D 2.0 150CV 2WD        | 0,6361                | 2.385,38                                 | 2.862,45                                 | 4.770,75                                 | 5.724,90                                 |
| 24054      | BMW   | X3 XDRIVE 20D 2.0 190CV            | 0,6273                | 2.352,38                                 | 2.822,85                                 | 4.704,75                                 | 5.645,70                                 |
| 25872      | BMW   | X3 XDRIVE 25D 2.0 211CV            | 0,6685                | 2.506,88                                 | 3.008,25                                 | 5.013,75                                 | 6.016,50                                 |
| 24055      | BMW   | X3 XDRIVE 30D 3.0 249CV            | 0,7340                | 2.752,50                                 | 3.303,00                                 | 5.505,00                                 | 6.606,00                                 |
| 24056      | BMW   | X3 XDRIVE 30D 3.0 265CV            | 0,7371                | 2.764,13                                 | 3.316,95                                 | 5.528,25                                 | 6.633,90                                 |
| 26769      | BMW   | X3 XDRIVE M40D 326CV               | 0,8396                | 3.148,50                                 | 3.778,20                                 | 6.297,00                                 | 7.556,40                                 |
| 26389      | BMW   | X4 XDRIVE 20D 2.0 190CV MY2018     | 0,6634                | 2.487,75                                 | 2.985,30                                 | 4.975,50                                 | 5.970,60                                 |
| 26390      | BMW   | X4 XDRIVE 25D 2.0 230CV MY2018     | 0,6896                | 2.586,00                                 | 3.103,20                                 | 5.172,00                                 | 6.206,40                                 |
| 28673      | BMW   | X4 XDRIVE 30D 3.0 250CV            | 0,7469                | 2.800,88                                 | 3.361,05                                 | 5.601,75                                 | 6.722,10                                 |
| 26788      | BMW   | X4 XDRIVE 30D 3.0 265CV            | 0,7520                | 2.820,00                                 | 3.384,00                                 | 5.640,00                                 | 6.768,00                                 |
| 26391      | BMW   | X4 XDRIVE M40D 3.0 326CV MY2018    | 0,8444                | 3.166,50                                 | 3.799,80                                 | 6.333,00                                 | 7.599,60                                 |
| 21302      | BMW   | X5 M50D 3.0 381CV                  | 0,9932                | 3.724,50                                 | 4.469,40                                 | 7.449,00                                 | 8.938,80                                 |
| 28601      | BMW   | X5 M50D 3.0 400CV                  | 0,9914                | 3.717,75                                 | 4.461,30                                 | 7.435,50                                 | 8.922,60                                 |
| 28397      | BMW   | X5 XDRIVE 25D 2.0 231CV            | 0,8496                | 3.186,00                                 | 3.823,20                                 | 6.372,00                                 | 7.646,40                                 |
| 21301      | BMW   | X5 XDRIVE 30D 3.0 258CV            | 0,8136                | 3.051,00                                 | 3.661,20                                 | 6.102,00                                 | 7.322,40                                 |
| 26790      | BMW   | X5 XDRIVE 30D 3.0 265CV            | 0,8122                | 3.045,75                                 | 3.654,90                                 | 6.091,50                                 | 7.309,80                                 |
| 21376      | BMW   | X5 XDRIVE 40D 3.0 313CV            | 0,8412                | 3.154,50                                 | 3.785,40                                 | 6.309,00                                 | 7.570,80                                 |
| 21849      | BMW   | X6 M50D 3.0 381CV                  | 1,0350                | 3.881,25                                 | 4.657,50                                 | 7.762,50                                 | 9.315,00                                 |
| 28401      | BMW   | X6 M50D 3.0 400CV                  | 1,0910                | 4.091,25                                 | 4.909,50                                 | 8.182,50                                 | 9.819,00                                 |
| 21953      | BMW   | X6 XDRIVE 3.0 313CV EURO6          | 0,8822                | 3.308,25                                 | 3.969,90                                 | 6.616,50                                 | 7.939,80                                 |
| 22616      | BMW   | X6 XDRIVE 3.0D 249CV               | 0,8081                | 3.030,38                                 | 3.636,45                                 | 6.060,75                                 | 7.272,90                                 |
| 21848      | BMW   | X6 XDRIVE 3.0D 258CV               | 0,8489                | 3.183,38                                 | 3.820,05                                 | 6.366,75                                 | 7.640,10                                 |



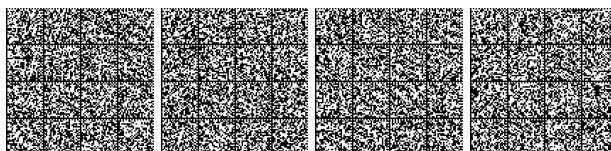
**FRINGE BENEFIT 2026**  
**AUTOVEICOLI A GASOLIO FUORI PRODUZIONE**

| ID Modello | 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) |
|------------|---------|--------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 28400      | BMW     | X6 XDRIVE 30D 265CV                        | 0,8840                | 3.315,00                                 | 3.978,00                                 | 6.630,00                                 | 7.956,00                                 |
| 27694      | BMW     | X7 XDRIVE 30D 265CV                        | 0,9740                | 3.652,50                                 | 4.383,00                                 | 7.305,00                                 | 8.766,00                                 |
| 27695      | BMW     | X7 XDRIVE M50D 400CV                       | 1,1425                | 4.284,38                                 | 5.141,25                                 | 8.568,75                                 | 10.282,50                                |
| 27668      | CITROEN | BERLINGO MULTISPACE 1.6 102CV              | 0,3711                | 1.391,63                                 | 1.669,95                                 | 2.783,25                                 | 3.339,90                                 |
| 23487      | CITROEN | BERLINGO MULTISPACE 1.6 BLUEHDI 75CV       | 0,3969                | 1.488,38                                 | 1.786,05                                 | 2.976,75                                 | 3.572,10                                 |
| 26808      | CITROEN | C3 AIRCROSS 1.5 BLUEHDI 100CV              | 0,3657                | 1.371,38                                 | 1.645,65                                 | 2.742,75                                 | 3.291,30                                 |
| 29476      | CITROEN | C3 AIRCROSS 1.5 BLUEHDI 110CV              | 0,4130                | 1.548,75                                 | 1.858,50                                 | 3.097,50                                 | 3.717,00                                 |
| 26809      | CITROEN | C3 AIRCROSS 1.5 BLUEHDI 120CV              | 0,4604                | 1.726,50                                 | 2.071,80                                 | 3.453,00                                 | 4.143,60                                 |
| 29712      | CITROEN | C3 III 1.5 BLUEHDI 102CV                   | 0,4068                | 1.525,50                                 | 1.830,60                                 | 3.051,00                                 | 3.661,20                                 |
| 23300      | CITROEN | C3 III 1.6 BLUEHDI 100CV                   | 0,3751                | 1.406,63                                 | 1.687,95                                 | 2.813,25                                 | 3.375,90                                 |
| 23299      | CITROEN | C3 III 1.6 BLUEHDI 75CV                    | 0,3476                | 1.303,50                                 | 1.564,20                                 | 2.607,00                                 | 3.128,40                                 |
| 22022      | CITROEN | C3 PICASSO 1.6 HDI 100CV                   | 0,3862                | 1.448,25                                 | 1.737,90                                 | 2.896,50                                 | 3.475,80                                 |
| 22680      | CITROEN | C4 1.6 BLUEHDI 100CV                       | 0,3811                | 1.429,13                                 | 1.714,95                                 | 2.858,25                                 | 3.429,90                                 |
| 22681      | CITROEN | C4 1.6 BLUEHDI 120CV                       | 0,3891                | 1.459,13                                 | 1.750,95                                 | 2.918,25                                 | 3.501,90                                 |
| 29308      | CITROEN | C4 2020 1.5 BLUEHDI AUT 130CV              | 0,4726                | 1.772,25                                 | 2.126,70                                 | 3.544,50                                 | 4.253,40                                 |
| 27698      | CITROEN | C4 CACTUS 1.5 BLUEHDI 100CV                | 0,3813                | 1.429,88                                 | 1.715,85                                 | 2.859,75                                 | 3.431,70                                 |
| 27697      | CITROEN | C4 CACTUS 1.5 BLUEHDI 120CV                | 0,3992                | 1.497,00                                 | 1.796,40                                 | 2.994,00                                 | 3.592,80                                 |
| 21628      | CITROEN | C4 CACTUS 1.6 BLUEHDI 100CV                | 0,3796                | 1.423,50                                 | 1.708,20                                 | 2.847,00                                 | 3.416,40                                 |
| 26410      | CITROEN | C4 SPACETOURER 1.6 BLUEHDI 100CV           | 0,4239                | 1.589,63                                 | 1.907,55                                 | 3.179,25                                 | 3.815,10                                 |
| 26411      | CITROEN | C4 SPACETOURER 1.6 BLUEHDI 120CV           | 0,4327                | 1.622,63                                 | 1.947,15                                 | 3.245,25                                 | 3.894,30                                 |
| 26412      | CITROEN | C4 SPACETOURER 2.0 BLUEHDI 150CV           | 0,4743                | 1.778,63                                 | 2.134,35                                 | 3.557,25                                 | 4.268,70                                 |
| 26488      | CITROEN | C4 SPACETOURER 2.0 BLUEHDI 160CV S&S       | 0,5018                | 1.881,75                                 | 2.258,10                                 | 3.763,50                                 | 4.516,20                                 |
| 28629      | CITROEN | C4 SPACETOURER BLUEHDI 1.5 130CV           | 0,4432                | 1.662,00                                 | 1.994,40                                 | 3.324,00                                 | 3.988,80                                 |
| 30200      | CITROEN | C4-X 1.5 BLUEHDI 130CV                     | 0,4875                | 1.828,13                                 | 2.193,75                                 | 3.656,25                                 | 4.387,50                                 |
| 22309      | CITROEN | C5 2.0 BLUEHDI 150CV                       | 0,4844                | 1.816,50                                 | 2.179,80                                 | 3.633,00                                 | 4.359,60                                 |
| 22310      | CITROEN | C5 2.0 BLUEHDI 180CV                       | 0,5203                | 1.951,13                                 | 2.341,35                                 | 3.902,25                                 | 4.682,70                                 |
| 27701      | CITROEN | C5 AIRCROSS 1.5 BLUEHDI 130CV              | 0,4876                | 1.828,50                                 | 2.194,20                                 | 3.657,00                                 | 4.388,40                                 |
| 27702      | CITROEN | C5 AIRCROSS 2.0 BLUEHDI 177CV              | 0,5238                | 1.964,25                                 | 2.357,10                                 | 3.928,50                                 | 4.714,20                                 |
| 22311      | CITROEN | C5 TOURER 2.0 BLUEHDI 150CV SW             | 0,4951                | 1.856,63                                 | 2.227,95                                 | 3.713,25                                 | 4.455,90                                 |
| 22312      | CITROEN | C5 TOURER 2.0 BLUEHDI 180CV SW             | 0,5270                | 1.976,25                                 | 2.371,50                                 | 3.952,50                                 | 4.743,00                                 |
| 22904      | CITROEN | C-ELYSEE 1.6 BLUEHDI 100CV                 | 0,3723                | 1.396,13                                 | 1.675,35                                 | 2.792,25                                 | 3.350,70                                 |
| 28631      | CITROEN | GRAND C4 SPACETOURER 1.5 BLUEHDI 130CV     | 0,4727                | 1.772,63                                 | 2.127,15                                 | 3.545,25                                 | 4.254,30                                 |
| 26441      | CITROEN | GRAND C4 SPACETOURER 1.6 BLUEHDI 100CV     | 0,4330                | 1.623,75                                 | 1.948,50                                 | 3.247,50                                 | 3.897,00                                 |
| 26442      | CITROEN | GRAND C4 SPACETOURER 1.6 BLUEHDI 120CV     | 0,4458                | 1.671,75                                 | 2.006,10                                 | 3.343,50                                 | 4.012,20                                 |
| 26443      | CITROEN | GRAND C4 SPACETOURER 2.0 BLUEHDI 150CV     | 0,4833                | 1.812,38                                 | 2.174,85                                 | 3.624,75                                 | 4.349,70                                 |
| 28632      | CITROEN | GRAND C4 SPACETOURER 2.0 BLUEHDI 160CV     | 0,5387                | 2.020,13                                 | 2.424,15                                 | 4.040,25                                 | 4.848,30                                 |
| 26489      | CITROEN | GRAND C4 SPACETOURER 2.0 BLUEHDI 160CV S&S | 0,5109                | 1.915,88                                 | 2.299,05                                 | 3.831,75                                 | 4.598,10                                 |
| 23729      | CITROEN | JUMPY SPACE TOURER 2.0 HDI 177 CV          | 0,5680                | 2.130,00                                 | 2.556,00                                 | 4.260,00                                 | 5.112,00                                 |
| 29928      | CITROEN | JUMPY SPACETOURER 1.5 BLUEHDI 120 CV       | 0,5150                | 1.931,25                                 | 2.317,50                                 | 3.862,50                                 | 4.635,00                                 |
| 29795      | CUPRA   | FORmentor 2.0 TDI 150CV                    | 0,5719                | 2.144,63                                 | 2.573,55                                 | 4.289,25                                 | 5.147,10                                 |
| 29796      | CUPRA   | FORmentor 2.0 TDI 4DRIVE 150CV             | 0,6159                | 2.309,63                                 | 2.771,55                                 | 4.619,25                                 | 5.543,10                                 |
| 27460      | DACIA   | DUSTER 1.5 BLUEDCI 115CV                   | 0,3877                | 1.453,88                                 | 1.744,65                                 | 2.907,75                                 | 3.489,30                                 |
| 27459      | DACIA   | DUSTER 1.5 BLUEDCI 95CV                    | 0,3331                | 1.249,13                                 | 1.498,95                                 | 2.498,25                                 | 2.997,90                                 |
| 27706      | DACIA   | DUSTER 1.5 BLUEDCI 115CV 4X4               | 0,4155                | 1.558,13                                 | 1.869,75                                 | 3.116,25                                 | 3.739,50                                 |
| 27454      | DACIA   | LOGGY 1.5 DCI 115CV                        | 0,3799                | 1.424,63                                 | 1.709,55                                 | 2.849,25                                 | 3.419,10                                 |
| 27453      | DACIA   | LOGGY 1.5 DCI 95CV                         | 0,3392                | 1.272,00                                 | 1.526,40                                 | 2.544,00                                 | 3.052,80                                 |
| 23492      | DACIA   | LOGAN MCV 1.5 DCI S&S 75CV                 | 0,3158                | 1.184,25                                 | 1.421,10                                 | 2.368,50                                 | 2.842,20                                 |
| 23493      | DACIA   | LOGAN MCV 1.5 DCI S&S 90CV                 | 0,3207                | 1.202,63                                 | 1.443,15                                 | 2.405,25                                 | 2.886,30                                 |
| 27704      | DACIA   | LOGAN MCV 1.5 DCI S&S 95CV                 | 0,3247                | 1.217,63                                 | 1.461,15                                 | 2.435,25                                 | 2.922,30                                 |
| 27705      | DACIA   | LOGAN MCV STEPWAY 1.5 DCI S&S 95CV         | 0,3481                | 1.305,38                                 | 1.566,45                                 | 2.610,75                                 | 3.132,90                                 |
| 23494      | DACIA   | SANDERO 1.5 DCI S&S 75CV                   | 0,3083                | 1.156,13                                 | 1.387,35                                 | 2.312,25                                 | 2.774,70                                 |
| 29054      | DACIA   | SANDERO STEPWAY 1.5 BLUE DCI S&S 75CV      | 0,3202                | 1.200,75                                 | 1.440,90                                 | 2.401,50                                 | 2.881,80                                 |
| 23495      | DACIA   | SANDERO STEPWAY 1.5 DCI S&S 90CV           | 0,3364                | 1.261,50                                 | 1.513,80                                 | 2.523,00                                 | 3.027,60                                 |
| 27703      | DACIA   | SANDERO STEPWAY 1.5 DCI S&S 95CV           | 0,3396                | 1.273,50                                 | 1.528,20                                 | 2.547,00                                 | 3.056,40                                 |
| 28217      | DS      | DS3 1.5 CROSSBACK BLUEHDI 100CV            | 0,4089                | 1.533,38                                 | 1.840,05                                 | 3.066,75                                 | 3.680,10                                 |
| 29713      | DS      | DS3 1.5 CROSSBACK BLUEHDI 110CV            | 0,4617                | 1.731,38                                 | 2.077,65                                 | 3.462,75                                 | 4.155,30                                 |
| 28218      | DS      | DS3 1.5 CROSSBACK BLUEHDI 130CV AUT        | 0,4751                | 1.781,63                                 | 2.137,95                                 | 3.563,25                                 | 4.275,90                                 |
| 21693      | DS      | DS3 1.6 BLUEHDI 100CV                      | 0,3975                | 1.490,63                                 | 1.788,75                                 | 2.981,25                                 | 3.577,50                                 |
| 22004      | DS      | DS3 1.6 BLUEHDI 75CV                       | 0,3789                | 1.420,88                                 | 1.705,05                                 | 2.841,75                                 | 3.410,10                                 |
| 24510      | DS      | DS3 1.6 BLUEHDI 100CV CABRIO MY2017        | 0,4055                | 1.520,63                                 | 1.824,75                                 | 3.041,25                                 | 3.649,50                                 |
| 21662      | DS      | DS3 1.6 BLUEHDI 120CV EURO 6               | 0,4194                | 1.572,75                                 | 1.887,30                                 | 3.145,50                                 | 3.774,60                                 |
| 21663      | DS      | DS3 1.6 BLUEHDI 120CV CABRIO EURO 6        | 0,4381                | 1.642,88                                 | 1.971,45                                 | 3.285,75                                 | 3.942,90                                 |
| 30162      | DS      | DS3 2022 BLUEHDI 1.5 AUT 130CV             | 0,5109                | 1.915,88                                 | 2.299,05                                 | 3.831,75                                 | 4.598,10                                 |



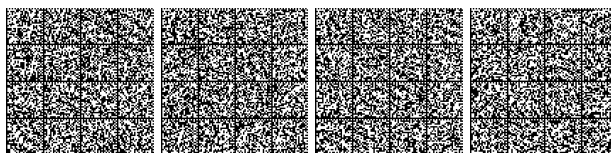
**FRINGE BENEFIT 2026**  
**AUTOVEICOLI A GASOLIO FUORI PRODUZIONE**

| ID Modello | 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) |
|------------|-------|---------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 24529      | DS    | DS4 1.6 BLUEHDI 100CV                 | 0,4247                | 1.592,63                                 | 1.911,15                                 | 3.185,25                                 | 3.822,30                                 |
| 21881      | DS    | DS4 1.6 BLUEHDI 120CV                 | 0,4259                | 1.597,13                                 | 1.916,55                                 | 3.194,25                                 | 3.833,10                                 |
| 22027      | DS    | DS4 2.0 BLUEHDI 150CV                 | 0,4784                | 1.794,00                                 | 2.152,80                                 | 3.588,00                                 | 4.305,60                                 |
| 22028      | DS    | DS4 2.0 BLUEHDI 180CV                 | 0,5236                | 1.963,50                                 | 2.356,20                                 | 3.927,00                                 | 4.712,40                                 |
| 29768      | DS    | DS4 2021 1.5 BLUEHDI 130CV            | 0,5356                | 2.008,50                                 | 2.410,20                                 | 4.017,00                                 | 4.820,40                                 |
| 21695      | DS    | DS5 1.6 BLUEHDI 120CV                 | 0,4771                | 1.789,13                                 | 2.146,95                                 | 3.578,25                                 | 4.293,90                                 |
| 22314      | DS    | DS5 2.0 BLUEHDI 150CV                 | 0,5024                | 1.884,00                                 | 2.260,80                                 | 3.768,00                                 | 4.521,60                                 |
| 21696      | DS    | DS5 2.0 BLUEHDI 180CV                 | 0,5570                | 2.088,75                                 | 2.506,50                                 | 4.177,50                                 | 5.013,00                                 |
| 25010      | DS    | DS7 1.5 CROSSBACK BLUEHDI 130CV       | 0,5085                | 1.906,88                                 | 2.288,25                                 | 3.813,75                                 | 4.576,50                                 |
| 25011      | DS    | DS7 2.0 CROSSBACK BLUEHDI 180CV       | 0,5699                | 2.137,13                                 | 2.564,55                                 | 4.274,25                                 | 5.129,10                                 |
| 22617      | FIAT  | 500 1.3 MTJ 95CV                      | 0,3374                | 1.265,25                                 | 1.518,30                                 | 2.530,50                                 | 3.036,60                                 |
| 22618      | FIAT  | 500C 1.3 MTJ 95CV                     | 0,3582                | 1.343,25                                 | 1.611,90                                 | 2.686,50                                 | 3.223,80                                 |
| 22317      | FIAT  | 500L 1.3 MTJ 95CV                     | 0,4051                | 1.519,13                                 | 1.822,95                                 | 3.038,25                                 | 3.645,90                                 |
| 23443      | FIAT  | 500L 1.6 MTJ 120CV EURO6              | 0,4120                | 1.545,00                                 | 1.854,00                                 | 3.090,00                                 | 3.708,00                                 |
| 23870      | FIAT  | 500L WAGON 1.3 MTJ 95CV               | 0,4011                | 1.504,13                                 | 1.804,95                                 | 3.008,25                                 | 3.609,90                                 |
| 23871      | FIAT  | 500L WAGON 1.6 MTJ 120CV              | 0,4187                | 1.570,13                                 | 1.884,15                                 | 3.140,25                                 | 3.768,30                                 |
| 22501      | FIAT  | 500X 1.3 MJT 95CV                     | 0,3791                | 1.421,63                                 | 1.705,95                                 | 2.843,25                                 | 3.411,90                                 |
| 27708      | FIAT  | 500X 1.3 MULTIJET 95CV                | 0,4376                | 1.641,00                                 | 1.969,20                                 | 3.282,00                                 | 3.938,40                                 |
| 21956      | FIAT  | 500X 1.6 MJT 120CV                    | 0,4310                | 1.616,25                                 | 1.939,50                                 | 3.232,50                                 | 3.879,00                                 |
| 27709      | FIAT  | 500X 1.6 MULTIJET 120CV               | 0,4349                | 1.630,88                                 | 1.957,05                                 | 3.261,75                                 | 3.914,10                                 |
| 29480      | FIAT  | 500X 1.6 MULTIJET 130CV               | 0,4788                | 1.795,50                                 | 2.154,60                                 | 3.591,00                                 | 4.309,20                                 |
| 21957      | FIAT  | 500X 2.0 MJT 140CV 4X4                | 0,5172                | 1.939,50                                 | 2.327,40                                 | 3.879,00                                 | 4.654,80                                 |
| 27710      | FIAT  | 500X 2.0 MULTIJET 150CV 4X4           | 0,5169                | 1.938,38                                 | 2.326,05                                 | 3.876,75                                 | 4.652,10                                 |
| 25088      | FIAT  | DOBLO 1.6 120CV                       | 0,4606                | 1.727,25                                 | 2.072,70                                 | 3.454,50                                 | 4.145,40                                 |
| 22750      | FIAT  | PANDA 1.3 MTJ 80CV                    | 0,3277                | 1.228,88                                 | 1.474,65                                 | 2.457,75                                 | 2.949,30                                 |
| 22315      | FIAT  | PANDA 1.3 MTJ 95CV S&S                | 0,3301                | 1.237,88                                 | 1.485,45                                 | 2.475,75                                 | 2.970,90                                 |
| 22751      | FIAT  | PANDA 1.3 MTJ 80CV 4X4                | 0,3676                | 1.378,50                                 | 1.654,20                                 | 2.757,00                                 | 3.308,40                                 |
| 22316      | FIAT  | PANDA CROSS 1.3 MTJ 95CV 4X4          | 0,3856                | 1.446,00                                 | 1.735,20                                 | 2.892,00                                 | 3.470,40                                 |
| 23294      | FIAT  | PUNTO 1.3 MTJ II 95CV                 | 0,3610                | 1.353,75                                 | 1.624,50                                 | 2.707,50                                 | 3.249,00                                 |
| 23524      | FIAT  | QUBO 1.3 MJT 95CV                     | 0,3878                | 1.454,25                                 | 1.745,10                                 | 2.908,50                                 | 3.490,20                                 |
| 29277      | FIAT  | TALENTO 1.6 123CV 9 POSTI             | 0,5183                | 1.943,63                                 | 2.332,35                                 | 3.887,25                                 | 4.664,70                                 |
| 22820      | FIAT  | TIPO 1.3 MTJ 5PORTE 95CV MY2016       | 0,4230                | 1.586,25                                 | 1.903,50                                 | 3.172,50                                 | 3.807,00                                 |
| 22752      | FIAT  | TIPO 1.3 MTJ 95CV MY2016              | 0,3867                | 1.450,13                                 | 1.740,15                                 | 2.900,25                                 | 3.480,30                                 |
| 22821      | FIAT  | TIPO 1.3 MTJ 95CV SW MY2016           | 0,4334                | 1.625,25                                 | 1.950,30                                 | 3.250,50                                 | 3.900,60                                 |
| 22620      | FIAT  | TIPO 1.6 MTJ 120CV MY2016             | 0,3955                | 1.483,13                                 | 1.779,75                                 | 2.966,25                                 | 3.559,50                                 |
| 22780      | FIAT  | TIPO 1.6 MTJ 120CV SW MY2016          | 0,3974                | 1.490,25                                 | 1.788,30                                 | 2.980,50                                 | 3.576,60                                 |
| 29481      | FIAT  | TIPO 1.6 MTJ 130CV 5 PORTE            | 0,4328                | 1.623,00                                 | 1.947,60                                 | 3.246,00                                 | 3.895,20                                 |
| 22778      | FIAT  | TIPO 1.6 MTJ 5PORTE 120CV MY2016      | 0,3898                | 1.461,75                                 | 1.754,10                                 | 2.923,50                                 | 3.508,20                                 |
| 29482      | FIAT  | TIPO STATION 1.6 MTJ 130CV SW         | 0,4408                | 1.653,00                                 | 1.983,60                                 | 3.306,00                                 | 3.967,20                                 |
| 30894      | FIAT  | ULYSSE 2.0 BLUEHDI 177CV MOD 2024     | 0,7057                | 2.646,38                                 | 3.175,65                                 | 5.292,75                                 | 6.351,30                                 |
| 23544      | FORD  | B-MAX 1.5 TDCI 75CV PLUS              | 0,3734                | 1.400,25                                 | 1.680,30                                 | 2.800,50                                 | 3.360,60                                 |
| 22430      | FORD  | C MAX 1.5 TDCI 120 CV S&S             | 0,4315                | 1.618,13                                 | 1.941,75                                 | 3.236,25                                 | 3.883,50                                 |
| 22196      | FORD  | C MAX 2.0 TDCI 150CV                  | 0,4568                | 1.713,00                                 | 2.055,60                                 | 3.426,00                                 | 4.111,20                                 |
| 22197      | FORD  | C MAX 2.0 TDCI 170CV                  | 0,4967                | 1.862,63                                 | 2.235,15                                 | 3.725,25                                 | 4.470,30                                 |
| 22195      | FORD  | C MAX PLUS 1.5 TDCI 120CV             | 0,4213                | 1.579,88                                 | 1.895,85                                 | 3.159,75                                 | 3.791,70                                 |
| 28712      | FORD  | ECOSPORT 1.5 ECOBLUE S&S 95CV         | 0,3801                | 1.425,38                                 | 1.710,45                                 | 2.850,75                                 | 3.420,90                                 |
| 25476      | FORD  | ECOSPORT 1.5 TDCI S&S 100CV           | 0,3907                | 1.465,13                                 | 1.758,15                                 | 2.930,25                                 | 3.516,30                                 |
| 25588      | FORD  | ECOSPORT 1.5 TDCI S&S 125CV           | 0,4043                | 1.516,13                                 | 1.819,35                                 | 3.032,25                                 | 3.638,70                                 |
| 29060      | FORD  | EDGE 2.0 ECOBLUE 150CV AUT            | 0,6244                | 2.341,50                                 | 2.809,80                                 | 4.683,00                                 | 5.619,60                                 |
| 27255      | FORD  | EDGE 2.0 ECOBLUE 190CV                | 0,6304                | 2.364,00                                 | 2.836,80                                 | 4.728,00                                 | 5.673,60                                 |
| 27256      | FORD  | EDGE 2.0 ECOBLUE 240CV                | 0,6858                | 2.571,75                                 | 3.086,10                                 | 5.143,50                                 | 6.172,20                                 |
| 29058      | FORD  | FIESTA 1.5 ECOBLUE 86CV               | 0,3517                | 1.318,88                                 | 1.582,65                                 | 2.637,75                                 | 3.165,30                                 |
| 23737      | FORD  | FIESTA 1.5 TDCI 120CV MY2017          | 0,3657                | 1.371,38                                 | 1.645,65                                 | 2.742,75                                 | 3.291,30                                 |
| 23736      | FORD  | FIESTA PLUS 1.5 TDCI 85CV MY2017      | 0,3454                | 1.295,25                                 | 1.554,30                                 | 2.590,50                                 | 3.108,60                                 |
| 30097      | FORD  | FOCUS IV 1.5 ECOBLUE 115CV AUT        | 0,5032                | 1.887,00                                 | 2.264,40                                 | 3.774,00                                 | 4.528,80                                 |
| 26432      | FORD  | FOCUS IV 1.5 ECOBLUE 120CV            | 0,4291                | 1.609,13                                 | 1.930,95                                 | 3.218,25                                 | 3.861,90                                 |
| 26431      | FORD  | FOCUS IV 1.5 ECOBLUE 95CV             | 0,3984                | 1.494,00                                 | 1.792,80                                 | 2.988,00                                 | 3.585,60                                 |
| 26433      | FORD  | FOCUS IV 2.0 ECOBLUE 150CV            | 0,4819                | 1.807,13                                 | 2.168,55                                 | 3.614,25                                 | 4.337,10                                 |
| 28369      | FORD  | FOCUS IV 2.0 ECOBLUE 190CV            | 0,5358                | 2.009,25                                 | 2.411,10                                 | 4.018,50                                 | 4.822,20                                 |
| 26437      | FORD  | FOCUS IV STATION 1.5 ECOBLUE 120CV SW | 0,4194                | 1.572,75                                 | 1.887,30                                 | 3.145,50                                 | 3.774,60                                 |
| 26436      | FORD  | FOCUS IV STATION 1.5 ECOBLUE 95CV SW  | 0,4084                | 1.531,50                                 | 1.837,80                                 | 3.063,00                                 | 3.675,60                                 |
| 26438      | FORD  | FOCUS IV STATION 2.0 ECOBLUE 150CV SW | 0,4785                | 1.794,38                                 | 2.153,25                                 | 3.588,75                                 | 4.306,50                                 |
| 27711      | FORD  | GALAXY 2.0 ECOBLUE 190CV AWD          | 0,6186                | 2.319,75                                 | 2.783,70                                 | 4.639,50                                 | 5.567,40                                 |



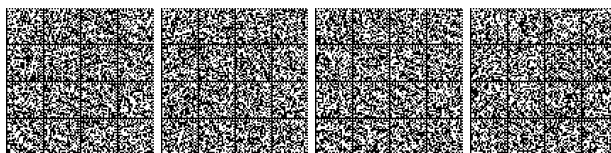
**FRINGE BENEFIT 2026**  
**AUTOVEICOLI A GASOLIO FUORI PRODUZIONE**

| ID Modello | 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) |
|------------|-------------------|--------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 25473      | FORD              | GALAXY 2.0 TDCI BITURBO S&S 210CV    | 0,6079                | 2.279,63                                 | 2.735,55                                 | 4.559,25                                 | 5.471,10                                 |
| 25470      | FORD              | GALAXY 2.0 TDCI S&S 120CV            | 0,5390                | 2.021,25                                 | 2.425,50                                 | 4.042,50                                 | 4.851,00                                 |
| 25471      | FORD              | GALAXY 2.0 TDCI S&S 150CV            | 0,5706                | 2.139,75                                 | 2.567,70                                 | 4.279,50                                 | 5.135,40                                 |
| 25472      | FORD              | GALAXY 2.0 TDCI S&S 180CV            | 0,5901                | 2.212,88                                 | 2.655,45                                 | 4.425,75                                 | 5.310,90                                 |
| 26950      | FORD              | KA+ 1.5 TDCI 95CV                    | 0,3274                | 1.227,75                                 | 1.473,30                                 | 2.455,50                                 | 2.946,60                                 |
| 23138      | FORD              | KUGA 1.5 TDCI 120CV 2WD              | 0,4117                | 1.543,88                                 | 1.852,65                                 | 3.087,75                                 | 3.705,30                                 |
| 21804      | FORD              | KUGA 2.0 TDCI 120CV 2WD              | 0,4993                | 1.872,38                                 | 2.246,85                                 | 3.744,75                                 | 4.493,70                                 |
| 23406      | FORD              | KUGA 2.0 TDCI 150CV 2WD              | 0,4966                | 1.862,25                                 | 2.234,70                                 | 3.724,50                                 | 4.469,40                                 |
| 21805      | FORD              | KUGA 2.0 TDCI 150CV 4WD              | 0,5409                | 2.028,38                                 | 2.434,05                                 | 4.056,75                                 | 4.868,10                                 |
| 21806      | FORD              | KUGA 2.0 TDCI 180CV 4WD              | 0,5875                | 2.203,13                                 | 2.643,75                                 | 4.406,25                                 | 5.287,50                                 |
| 28522      | FORD              | KUGA 2019 1.5 ECOBLUE 120CV 2WD      | 0,4485                | 1.681,88                                 | 2.018,25                                 | 3.363,75                                 | 4.036,50                                 |
| 29580      | FORD              | KUGA 2019 2.0 ECOBLUE 150CV AWD      | 0,5375                | 2.015,63                                 | 2.418,75                                 | 4.031,25                                 | 4.837,50                                 |
| 28523      | FORD              | KUGA 2019 2.0 ECOBLUE 190CV AWD      | 0,5468                | 2.050,50                                 | 2.460,60                                 | 4.101,00                                 | 4.921,20                                 |
| 30125      | FORD              | KUGA 2022 2.0 ECOBLUE 1.5 2WD 120CV  | 0,5547                | 2.080,13                                 | 2.496,15                                 | 4.160,25                                 | 4.992,30                                 |
| 30126      | FORD              | KUGA 2022 2.0 ECOBLUE 1.5 4WD 120CV  | 0,5732                | 2.149,50                                 | 2.579,40                                 | 4.299,00                                 | 5.158,80                                 |
| 22621      | FORD              | MONDEO 1.5 TDCI 120CV S&S            | 0,4496                | 1.686,00                                 | 2.023,20                                 | 3.372,00                                 | 4.046,40                                 |
| 29059      | FORD              | MONDEO 2.0 ECOBLUE 150CV S&S         | 0,5249                | 1.968,38                                 | 2.362,05                                 | 3.936,75                                 | 4.724,10                                 |
| 28160      | FORD              | MONDEO 2.0 ECOBLUE 190CV AWD         | 0,5981                | 2.242,88                                 | 2.691,45                                 | 4.485,75                                 | 5.382,90                                 |
| 28159      | FORD              | MONDEO 2.0 ECOBLUE 190CV S&S         | 0,5767                | 2.162,63                                 | 2.595,15                                 | 4.325,25                                 | 5.190,30                                 |
| 22191      | FORD              | MONDEO 2.0 TDCI 210CV                | 0,5462                | 2.048,25                                 | 2.457,90                                 | 4.096,50                                 | 4.915,80                                 |
| 22188      | FORD              | MONDEO 2.0 TDCI 150CV AWD            | 0,5133                | 1.924,88                                 | 2.309,85                                 | 3.849,75                                 | 4.619,70                                 |
| 21887      | FORD              | MONDEO 2.0 TDCI 150CV S&S            | 0,5100                | 1.912,50                                 | 2.295,00                                 | 3.825,00                                 | 4.590,00                                 |
| 22189      | FORD              | MONDEO 2.0 TDCI 180CV AWD            | 0,5482                | 2.055,75                                 | 2.466,90                                 | 4.111,50                                 | 4.933,80                                 |
| 21888      | FORD              | MONDEO 2.0 TDCI 180CV S&S            | 0,5162                | 1.935,75                                 | 2.322,90                                 | 3.871,50                                 | 4.645,80                                 |
| 22622      | FORD              | MONDEO STATION 1.5 TDCI 120CV S&S    | 0,4556                | 1.708,50                                 | 2.050,20                                 | 3.417,00                                 | 4.100,40                                 |
| 28162      | FORD              | MONDEO STATION 2.0 ECOBLUE 190CV AWD | 0,6246                | 2.342,25                                 | 2.810,70                                 | 4.684,50                                 | 5.621,40                                 |
| 28161      | FORD              | MONDEO STATION 2.0 ECOBLUE 190CV S&S | 0,5991                | 2.246,63                                 | 2.695,95                                 | 4.493,25                                 | 5.391,90                                 |
| 22192      | FORD              | MONDEO STATION 2.0 TDCI 210CV        | 0,5556                | 2.083,50                                 | 2.500,20                                 | 4.167,00                                 | 5.000,40                                 |
| 22187      | FORD              | MONDEO STATION 2.0 TDCI 150CV AWD    | 0,5103                | 1.913,63                                 | 2.296,35                                 | 3.827,25                                 | 4.592,70                                 |
| 21898      | FORD              | MONDEO STATION 2.0 TDCI 150CV S&S    | 0,4976                | 1.866,00                                 | 2.239,20                                 | 3.732,00                                 | 4.478,40                                 |
| 22190      | FORD              | MONDEO STATION 2.0 TDCI 180CV AWD    | 0,5556                | 2.083,50                                 | 2.500,20                                 | 4.167,00                                 | 5.000,40                                 |
| 21899      | FORD              | MONDEO STATION 2.0 TDCI 180CV S&S    | 0,5235                | 1.963,13                                 | 2.355,75                                 | 3.926,25                                 | 4.711,50                                 |
| 28881      | FORD              | PUMA 1.5 ECOBLUE 120CV               | 0,4075                | 1.528,13                                 | 1.833,75                                 | 3.056,25                                 | 3.667,50                                 |
| 27249      | FORD              | S-MAX 2.0 ECOBLUE 120CV              | 0,5202                | 1.950,75                                 | 2.340,90                                 | 3.901,50                                 | 4.681,80                                 |
| 27250      | FORD              | S-MAX 2.0 ECOBLUE 150CV              | 0,5533                | 2.074,88                                 | 2.489,85                                 | 4.149,75                                 | 4.979,70                                 |
| 27251      | FORD              | S-MAX 2.0 ECOBLUE 150CV AWD          | 0,5516                | 2.068,50                                 | 2.482,20                                 | 4.137,00                                 | 4.964,40                                 |
| 27252      | FORD              | S-MAX 2.0 ECOBLUE 190CV              | 0,5568                | 2.088,00                                 | 2.505,60                                 | 4.176,00                                 | 5.011,20                                 |
| 27253      | FORD              | S-MAX 2.0 ECOBLUE 190CV AWD          | 0,5890                | 2.208,75                                 | 2.650,50                                 | 4.417,50                                 | 5.301,00                                 |
| 27254      | FORD              | S-MAX 2.0 ECOBLUE 240CV              | 0,6012                | 2.254,50                                 | 2.705,40                                 | 4.509,00                                 | 5.410,80                                 |
| 24788      | FORD              | TOURNEO CUSTOM 1.5 TDCI 120 CV       | 0,5055                | 1.895,63                                 | 2.274,75                                 | 3.791,25                                 | 4.549,50                                 |
| 29994      | FORD              | TOURNEO CUSTOM 2.0 TDCI 185CV        | 0,6621                | 2.482,88                                 | 2.979,45                                 | 4.965,75                                 | 5.958,90                                 |
| 23628      | FORD              | TOURNEO CUSTOM 2.0 170CV             | 0,5486                | 2.057,25                                 | 2.468,70                                 | 4.114,50                                 | 4.937,40                                 |
| 21609      | GREAT WALL MOTORS | H6 2.0 143CV 4X2                     | 0,5292                | 1.984,50                                 | 2.381,40                                 | 3.969,00                                 | 4.762,80                                 |
| 21610      | GREAT WALL MOTORS | H6 2.0 143CV 4X4                     | 0,5472                | 2.052,00                                 | 2.462,40                                 | 4.104,00                                 | 4.924,80                                 |
| 26444      | HONDA             | CIVIC 1.6 120CV                      | 0,4209                | 1.578,38                                 | 1.894,05                                 | 3.156,75                                 | 3.788,10                                 |
| 22125      | HONDA             | CR-V 1.6 I-DTEC 2WD 120CV            | 0,4497                | 1.686,38                                 | 2.023,65                                 | 3.372,75                                 | 4.047,30                                 |
| 22126      | HONDA             | CR-V 1.6 I-DTEC 4WD 160CV            | 0,4988                | 1.870,50                                 | 2.244,60                                 | 3.741,00                                 | 4.489,20                                 |
| 22434      | HONDA             | HR-V 1.6 DTEC 120 CV                 | 0,4462                | 1.673,25                                 | 2.007,90                                 | 3.346,50                                 | 4.015,80                                 |
| 23469      | HYUNDAI           | I30 1.6 CRDI 95CV 5P                 | 0,3837                | 1.438,88                                 | 1.726,65                                 | 2.877,75                                 | 3.453,30                                 |
| 23470      | HYUNDAI           | I30 1.6 CRDI 110CV 5P                | 0,4046                | 1.517,25                                 | 1.820,70                                 | 3.034,50                                 | 3.641,40                                 |
| 23471      | HYUNDAI           | I30 1.6 CRDI 136CV 5P                | 0,4367                | 1.637,63                                 | 1.965,15                                 | 3.275,25                                 | 3.930,30                                 |
| 29265      | HYUNDAI           | I30 2020 1.6 CRDI 115CV              | 0,4337                | 1.626,38                                 | 1.951,65                                 | 3.252,75                                 | 3.903,30                                 |
| 21399      | HYUNDAI           | I30 WAGON 1.4 CRDI 90CV              | 0,4004                | 1.501,50                                 | 1.801,80                                 | 3.003,00                                 | 3.603,60                                 |
| 22088      | HYUNDAI           | I30 WAGON 1.6 CRDI 110CV E6          | 0,3989                | 1.495,88                                 | 1.795,05                                 | 2.991,75                                 | 3.590,10                                 |
| 22089      | HYUNDAI           | I30 WAGON 1.6 CRDI 136CV E6          | 0,4118                | 1.544,25                                 | 1.853,10                                 | 3.088,50                                 | 3.706,20                                 |
| 20907      | HYUNDAI           | I40 1.7 CRDI 115CV WAGON             | 0,4811                | 1.804,13                                 | 2.164,95                                 | 3.608,25                                 | 4.329,90                                 |
| 22322      | HYUNDAI           | I40 1.7 CRDI 140CV WAGON             | 0,4853                | 1.819,88                                 | 2.183,85                                 | 3.639,75                                 | 4.367,70                                 |
| 28157      | HYUNDAI           | I40 2019 1.6 CRDI 136CV WAGON        | 0,4845                | 1.816,88                                 | 2.180,25                                 | 3.633,75                                 | 4.360,50                                 |
| 23550      | HYUNDAI           | IX20 1.4 CRDI 90CV ND                | 0,3736                | 1.401,00                                 | 1.681,20                                 | 2.802,00                                 | 3.362,40                                 |
| 23551      | HYUNDAI           | IX20 1.6 CRDI 115CV ND               | 0,3973                | 1.489,88                                 | 1.787,85                                 | 2.979,75                                 | 3.575,70                                 |
| 25030      | HYUNDAI           | KONA 1.6 CRDI 115CV                  | 0,4123                | 1.546,13                                 | 1.855,35                                 | 3.092,25                                 | 3.710,70                                 |
| 25031      | HYUNDAI           | KONA 1.6 CRDI 136CV                  | 0,4452                | 1.669,50                                 | 2.003,40                                 | 3.339,00                                 | 4.006,80                                 |
| 25032      | HYUNDAI           | KONA 1.6 CRDI 4WD 136CV              | 0,4576                | 1.716,00                                 | 2.059,20                                 | 3.432,00                                 | 4.118,40                                 |



FRINGE BENEFIT 2026  
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

| ID Modello | 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) |
|------------|-------------|------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 30751      | HYUNDAI     | SANTA FE 2.2 CRDI 193CV            | 0,7360                | 2.760,00                                 | 3.312,00                                 | 5.520,00                                 | 6.624,00                                 |
| 29778      | HYUNDAI     | SANTA FE 2.2 CRDI 4WD 201CV        | 0,6830                | 2.561,25                                 | 3.073,50                                 | 5.122,50                                 | 6.147,00                                 |
| 27148      | HYUNDAI     | SANTA FE 2.2 CRDI 4WD 200CV MY2018 | 0,6812                | 2.554,50                                 | 3.065,40                                 | 5.109,00                                 | 6.130,80                                 |
| 30300      | HYUNDAI     | STARIA 2.2 AT 177CV 7 POSTI        | 0,7813                | 2.929,88                                 | 3.515,85                                 | 5.859,75                                 | 7.031,70                                 |
| 30299      | HYUNDAI     | STARIA 2.2 AT 177CV 9 POSTI        | 0,6777                | 2.541,38                                 | 3.049,65                                 | 5.082,75                                 | 6.099,30                                 |
| 30750      | HYUNDAI     | TUCSON 1.6 CRDI 116CV              | 0,5148                | 1.930,50                                 | 2.316,60                                 | 3.861,00                                 | 4.633,20                                 |
| 27092      | HYUNDAI     | TUCSON 1.6 CRDI 116CV MY2018       | 0,4715                | 1.768,13                                 | 2.121,75                                 | 3.536,25                                 | 4.243,50                                 |
| 27093      | HYUNDAI     | TUCSON 1.6 CRDI 136CV MY2018       | 0,5033                | 1.887,38                                 | 2.264,85                                 | 3.774,75                                 | 4.529,70                                 |
| 27094      | HYUNDAI     | TUCSON 1.6 CRDI 136CV 4WD MY2018   | 0,5270                | 1.976,25                                 | 2.371,50                                 | 3.952,50                                 | 4.743,00                                 |
| 28811      | HYUNDAI     | TUCSON 2020 1.6 CRDI 116CV         | 0,5116                | 1.918,50                                 | 2.302,20                                 | 3.837,00                                 | 4.604,40                                 |
| 28882      | HYUNDAI     | TUCSON 2020 1.6 CRDI 136CV         | 0,4923                | 1.846,13                                 | 2.215,35                                 | 3.692,25                                 | 4.430,70                                 |
| 26172      | INFINITI    | Q30 1.5D 110CV MY2018              | 0,4488                | 1.683,00                                 | 2.019,60                                 | 3.366,00                                 | 4.039,20                                 |
| 26173      | INFINITI    | Q30 2.2D 170CV 2WD MY2018          | 0,5335                | 2.000,63                                 | 2.400,75                                 | 4.001,25                                 | 4.801,50                                 |
| 26174      | INFINITI    | Q30 2.2D 170CV 4WD MY2018          | 0,5618                | 2.106,75                                 | 2.528,10                                 | 4.213,50                                 | 5.056,20                                 |
| 23552      | INFINITI    | Q50 2.2 D 170CV ND                 | 0,5712                | 2.142,00                                 | 2.570,40                                 | 4.284,00                                 | 5.140,80                                 |
| 22035      | INFINITI    | Q70 2.2 D 170CV                    | 0,6418                | 2.406,75                                 | 2.888,10                                 | 4.813,50                                 | 5.776,20                                 |
| 26176      | INFINITI    | QX30 2.2D 170CV AWD                | 0,5866                | 2.199,75                                 | 2.639,70                                 | 4.399,50                                 | 5.279,40                                 |
| 21424      | INFINITI    | QX50 3.0D 238CV                    | 0,7327                | 2.747,63                                 | 3.297,15                                 | 5.495,25                                 | 6.594,30                                 |
| 21388      | INFINITI    | QX70 3.0D 238CV                    | 0,7980                | 2.992,50                                 | 3.591,00                                 | 5.985,00                                 | 7.182,00                                 |
| 24170      | JAGUAR      | E-PACE 2.0D 150CV                  | 0,5627                | 2.110,13                                 | 2.532,15                                 | 4.220,25                                 | 5.064,30                                 |
| 24171      | JAGUAR      | E-PACE 2.0D 150CV AWD              | 0,5866                | 2.199,75                                 | 2.639,70                                 | 4.399,50                                 | 5.279,40                                 |
| 24172      | JAGUAR      | E-PACE 2.0D 180CV AWD              | 0,6751                | 2.531,63                                 | 3.037,95                                 | 5.063,25                                 | 6.075,90                                 |
| 24173      | JAGUAR      | E-PACE 2.0D 241CV AWD              | 0,7030                | 2.636,25                                 | 3.163,50                                 | 5.272,50                                 | 6.327,00                                 |
| 29074      | JAGUAR      | E-PACE 2.0D AWD 150CV              | 0,5960                | 2.235,00                                 | 2.682,00                                 | 4.470,00                                 | 5.364,00                                 |
| 29075      | JAGUAR      | E-PACE 2.0D AWD 180CV              | 0,6273                | 2.352,38                                 | 2.822,85                                 | 4.704,75                                 | 5.645,70                                 |
| 29076      | JAGUAR      | E-PACE 2.0D AWD 240CV              | 0,6813                | 2.554,88                                 | 3.065,85                                 | 5.109,75                                 | 6.131,70                                 |
| 29649      | JAGUAR      | E-PACE 2021 2.0D I4 163CV          | 0,5587                | 2.095,13                                 | 2.514,15                                 | 4.190,25                                 | 5.028,30                                 |
| 22541      | JAGUAR      | F-PACE 2.0D 180CV 2WD              | 0,6106                | 2.289,75                                 | 2.747,70                                 | 4.579,50                                 | 5.495,40                                 |
| 22542      | JAGUAR      | F-PACE 2.0D 180CV 4WD              | 0,6301                | 2.362,88                                 | 2.835,45                                 | 4.725,75                                 | 5.670,90                                 |
| 28269      | JAGUAR      | F-PACE 2019 2.0D 163CV             | 0,6248                | 2.343,00                                 | 2.811,60                                 | 4.686,00                                 | 5.623,20                                 |
| 28270      | JAGUAR      | F-PACE 2019 2.0D 180CV             | 0,6474                | 2.427,75                                 | 2.913,30                                 | 4.855,50                                 | 5.826,60                                 |
| 28271      | JAGUAR      | F-PACE 2019 2.0D 180CV AWD         | 0,6685                | 2.506,88                                 | 3.008,25                                 | 5.013,75                                 | 6.016,50                                 |
| 28272      | JAGUAR      | F-PACE 2019 2.0D 240CV AWD         | 0,7379                | 2.767,13                                 | 3.320,55                                 | 5.534,25                                 | 6.641,10                                 |
| 28273      | JAGUAR      | F-PACE 2019 3.0D 300CV AWD         | 0,7993                | 2.997,38                                 | 3.596,85                                 | 5.994,75                                 | 7.193,70                                 |
| 22543      | JAGUAR      | F-PACE 3.0D 300CV 4WD              | 0,7592                | 2.847,00                                 | 3.416,40                                 | 5.694,00                                 | 6.832,80                                 |
| 21966      | JAGUAR      | XE 2.0 D 163CV                     | 0,5218                | 1.956,75                                 | 2.348,10                                 | 3.913,50                                 | 4.696,20                                 |
| 21967      | JAGUAR      | XE 2.0 D TURBO 180CV               | 0,5249                | 1.968,38                                 | 2.362,05                                 | 3.936,75                                 | 4.724,10                                 |
| 28224      | JAGUAR      | XE 2019 2.0D 180CV AUT             | 0,5911                | 2.216,63                                 | 2.659,95                                 | 4.433,25                                 | 5.319,90                                 |
| 28225      | JAGUAR      | XE 2019 2.0D 180CV AWD AUT         | 0,6095                | 2.285,63                                 | 2.742,75                                 | 4.571,25                                 | 5.485,50                                 |
| 28243      | JAGUAR      | XE 20D 240CV AWD LANDMARK EDITION  | 0,6641                | 2.490,38                                 | 2.988,45                                 | 4.980,75                                 | 5.976,90                                 |
| 22134      | JAGUAR      | XF 2.0D 163CV EURO6                | 0,6031                | 2.261,63                                 | 2.713,95                                 | 4.523,25                                 | 5.427,90                                 |
| 22687      | JAGUAR      | XF 2.0D 180CV AWD                  | 0,6613                | 2.479,88                                 | 2.975,85                                 | 4.959,75                                 | 5.951,70                                 |
| 22135      | JAGUAR      | XF 2.0D 180CV EURO6                | 0,6211                | 2.329,13                                 | 2.794,95                                 | 4.658,25                                 | 5.589,90                                 |
| 22136      | JAGUAR      | XF 3.0D 300CV EURO6                | 0,7905                | 2.964,38                                 | 3.557,25                                 | 5.928,75                                 | 7.114,50                                 |
| 24089      | JAGUAR      | XF SPORTBRAKE 2.0 D 163CV SW       | 0,6394                | 2.397,75                                 | 2.877,30                                 | 4.795,50                                 | 5.754,60                                 |
| 24090      | JAGUAR      | XF SPORTBRAKE 2.0 D 180CV SW       | 0,6663                | 2.498,63                                 | 2.998,35                                 | 4.997,25                                 | 5.996,70                                 |
| 24091      | JAGUAR      | XF SPORTBRAKE 2.0D AWD 240CV SW    | 0,7586                | 2.844,75                                 | 3.413,70                                 | 5.689,50                                 | 6.827,40                                 |
| 24129      | JAGUAR      | XF SPORTBRAKE 3.0 TDV6 300CV SW    | 0,8397                | 3.148,88                                 | 3.778,65                                 | 6.297,75                                 | 7.557,30                                 |
| 24150      | JAGUAR      | XJ 3.0D 300CV MY2017               | 0,9354                | 3.507,75                                 | 4.209,30                                 | 7.015,50                                 | 8.418,60                                 |
| 27328      | JEEP        | CHEROKEE 2.2 MTJ 194CV             | 0,6479                | 2.429,63                                 | 2.915,55                                 | 4.859,25                                 | 5.831,10                                 |
| 27329      | JEEP        | CHEROKEE 2.2 MTJ 194CV AWD         | 0,6696                | 2.511,00                                 | 3.013,20                                 | 5.022,00                                 | 6.026,40                                 |
| 29082      | JEEP        | COMPASS 1.6 MTJ 120CV              | 0,4880                | 1.830,00                                 | 2.196,00                                 | 3.660,00                                 | 4.392,00                                 |
| 23890      | JEEP        | COMPASS 1.6 MTJ 120CV 2WD          | 0,4588                | 1.720,50                                 | 2.064,60                                 | 3.441,00                                 | 4.129,20                                 |
| 30292      | JEEP        | COMPASS 1.6 MTJ 130CV 2WD          | 0,5447                | 2.042,63                                 | 2.451,15                                 | 4.085,25                                 | 4.902,30                                 |
| 23891      | JEEP        | COMPASS 2.0 MTJ 140CV 4WD          | 0,5161                | 1.935,38                                 | 2.322,45                                 | 3.870,75                                 | 4.644,90                                 |
| 23892      | JEEP        | COMPASS 2.0 MTJ 170CV 4WD          | 0,5724                | 2.146,50                                 | 2.575,80                                 | 4.293,00                                 | 5.151,60                                 |
| 22551      | JEEP        | GRAND CHEROKEE 3.0 V6 MTJ 190CV    | 0,7485                | 2.806,88                                 | 3.368,25                                 | 5.613,75                                 | 6.736,50                                 |
| 20935      | JEEP        | GRAND CHEROKEE 3.0 V6 MTJ 250CV    | 0,8476                | 3.178,50                                 | 3.814,20                                 | 6.357,00                                 | 7.628,40                                 |
| 21730      | JEEP        | RENEGADE 1.6 MJT 120CV             | 0,4510                | 1.691,25                                 | 2.029,50                                 | 3.382,50                                 | 4.059,00                                 |
| 29310      | JEEP        | RENEGADE 1.6 MTJ 130CV             | 0,4888                | 1.833,00                                 | 2.199,60                                 | 3.666,00                                 | 4.399,20                                 |
| 29077      | JEEP        | RENEGADE 2.0 MTJ 140CV AWD         | 0,5037                | 1.888,88                                 | 2.266,65                                 | 3.777,75                                 | 4.533,30                                 |
| 27489      | JEEP        | WRANGLER 2.2 MJT II 200CV          | 0,7194                | 2.697,75                                 | 3.237,30                                 | 5.395,50                                 | 6.474,60                                 |
| 30555      | KG MOBILITY | KORANDO 1.6 136CV                  | 0,4933                | 1.849,88                                 | 2.219,85                                 | 3.699,75                                 | 4.439,70                                 |



**FRINGE BENEFIT 2026**  
**AUTOVEICOLI A GASOLIO FUORI PRODUZIONE**

| ID Modello | 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) |
|------------|------------|------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 22457      | KIA        | CARENS 1.7 CRDI 141CV                    | 0,4733                | 1.774,88                                 | 2.129,85                                 | 3.549,75                                 | 4.259,70                                 |
| 23562      | KIA        | CARENS 1.7 CRDI 115CV ND                 | 0,4376                | 1.641,00                                 | 1.969,20                                 | 3.282,00                                 | 3.938,40                                 |
| 27531      | KIA        | CEED 1.6 CRDI 115CV                      | 0,4046                | 1.517,25                                 | 1.820,70                                 | 3.034,50                                 | 3.641,40                                 |
| 27532      | KIA        | CEED 1.6 CRDI 136CV                      | 0,4423                | 1.658,63                                 | 1.990,35                                 | 3.317,25                                 | 3.980,70                                 |
| 22784      | KIA        | OPTIMA 1.7 CRDI 140CV                    | 0,4666                | 1.749,75                                 | 2.099,70                                 | 3.499,50                                 | 4.199,40                                 |
| 23366      | KIA        | OPTIMA SW 1.7 CRDI 141CV                 | 0,4739                | 1.777,13                                 | 2.132,55                                 | 3.554,25                                 | 4.265,10                                 |
| 28228      | KIA        | PROCEED 2019 1.6 CRDI 136CV              | 0,4543                | 1.703,63                                 | 2.044,35                                 | 3.407,25                                 | 4.088,70                                 |
| 22324      | KIA        | RIO 1.1 CRDI 75CV                        | 0,3500                | 1.312,50                                 | 1.575,00                                 | 2.625,00                                 | 3.150,00                                 |
| 22325      | KIA        | RIO 1.4 CRDI 90CV                        | 0,3683                | 1.381,13                                 | 1.657,35                                 | 2.762,25                                 | 3.314,70                                 |
| 27533      | KIA        | SORENTO 2.0 CRDI 185CV AWD               | 0,6183                | 2.318,63                                 | 2.782,35                                 | 4.637,25                                 | 5.564,70                                 |
| 27534      | KIA        | SORENTO 2.2 CRDI 200CV AWD               | 0,6625                | 2.484,38                                 | 2.981,25                                 | 4.968,75                                 | 5.962,50                                 |
| 22916      | KIA        | SOUL 1.6 CRDI 136CV                      | 0,4303                | 1.613,63                                 | 1.936,35                                 | 3.227,25                                 | 3.872,70                                 |
| 27492      | KIA        | SPORTAGE 1.6 CRDI 115CV 2WD              | 0,4860                | 1.822,50                                 | 2.187,00                                 | 3.645,00                                 | 4.374,00                                 |
| 27508      | KIA        | SPORTAGE 1.6 CRDI 136CV 2WD              | 0,4915                | 1.843,13                                 | 2.211,75                                 | 3.686,25                                 | 4.423,50                                 |
| 27509      | KIA        | SPORTAGE 1.6 CRDI 136CV AWD              | 0,4895                | 1.835,63                                 | 2.202,75                                 | 3.671,25                                 | 4.405,50                                 |
| 25890      | KIA        | STINGER 2.2 CRDI 200CV AWD               | 0,6762                | 2.535,75                                 | 3.042,90                                 | 5.071,50                                 | 6.085,80                                 |
| 25889      | KIA        | STINGER 2.2 CRDI 200CV RWD               | 0,6455                | 2.420,63                                 | 2.904,75                                 | 4.841,25                                 | 5.809,50                                 |
| 24571      | KIA        | STONIC 1.6 CRDI 110CV                    | 0,3980                | 1.492,50                                 | 1.791,00                                 | 2.985,00                                 | 3.582,00                                 |
| 27733      | KIA        | STONIC 1.6 CRDI 115CV                    | 0,3878                | 1.454,25                                 | 1.745,10                                 | 2.908,50                                 | 3.490,20                                 |
| 23564      | KIA        | VENGA 1.4 CRDI 90CV ND                   | 0,3844                | 1.441,50                                 | 1.729,80                                 | 2.883,00                                 | 3.459,60                                 |
| 28527      | KIA        | XCEED 1.6 CRDI 115CV                     | 0,4263                | 1.598,63                                 | 1.918,35                                 | 3.197,25                                 | 3.836,70                                 |
| 28528      | KIA        | XCEED 1.6 CRDI 136CV                     | 0,4603                | 1.726,13                                 | 2.071,35                                 | 3.452,25                                 | 4.142,70                                 |
| 22971      | LANCIA     | YPSILON 1.3 MJT 80CV                     | 0,3515                | 1.318,13                                 | 1.581,75                                 | 2.636,25                                 | 3.163,50                                 |
| 23569      | LANCIA     | YPSILON 1.3 MJT 95CV                     | 0,3552                | 1.332,00                                 | 1.598,40                                 | 2.664,00                                 | 3.196,80                                 |
| 28535      | LAND ROVER | DEFENDER 110 2.0 SD4 200CV               | 0,7150                | 2.681,25                                 | 3.217,50                                 | 5.362,50                                 | 6.435,00                                 |
| 28536      | LAND ROVER | DEFENDER 110 2.0 SD4 240CV               | 0,7456                | 2.796,00                                 | 3.355,20                                 | 5.592,00                                 | 6.710,40                                 |
| 28531      | LAND ROVER | DEFENDER 90 2.0 SD4 200CV                | 0,6821                | 2.557,88                                 | 3.069,45                                 | 5.115,75                                 | 6.138,90                                 |
| 28532      | LAND ROVER | DEFENDER 90 2.0 SD4 240CV                | 0,7127                | 2.672,63                                 | 3.207,15                                 | 5.345,25                                 | 6.414,30                                 |
| 23402      | LAND ROVER | DISCOVERY 5 2.0 SD4 240CV                | 0,7228                | 2.710,50                                 | 3.252,60                                 | 5.421,00                                 | 6.505,20                                 |
| 23401      | LAND ROVER | DISCOVERY 5 2.0 TD4 180CV                | 0,6615                | 2.480,63                                 | 2.976,75                                 | 4.961,25                                 | 5.953,50                                 |
| 26608      | LAND ROVER | DISCOVERY 5 3.0 SDV6 306CV               | 0,8225                | 3.084,38                                 | 3.701,25                                 | 6.168,75                                 | 7.402,50                                 |
| 23403      | LAND ROVER | DISCOVERY 5 3.0 TD6 250CV                | 0,7648                | 2.868,00                                 | 3.441,60                                 | 5.736,00                                 | 6.883,20                                 |
| 22326      | LAND ROVER | DISCOVERY SPORT 2.0 TD4 150CV            | 0,5397                | 2.023,88                                 | 2.428,65                                 | 4.047,75                                 | 4.857,30                                 |
| 22972      | LAND ROVER | DISCOVERY SPORT 2.0 TD4 180CV            | 0,5581                | 2.092,88                                 | 2.511,45                                 | 4.185,75                                 | 5.022,90                                 |
| 20953      | LAND ROVER | DISCOVERY4 3.0 SDV6 249CV                | 0,7933                | 2.974,88                                 | 3.569,85                                 | 5.949,75                                 | 7.139,70                                 |
| 20952      | LAND ROVER | DISCOVERY4 3.0 TDV6 211CV                | 0,7439                | 2.789,63                                 | 3.347,55                                 | 5.579,25                                 | 6.695,10                                 |
| 26830      | LAND ROVER | RANGE ROVER 3.0 SDV6 249CV               | 1,0559                | 3.959,63                                 | 4.751,55                                 | 7.919,25                                 | 9.503,10                                 |
| 26831      | LAND ROVER | RANGE ROVER 4.4 SDV8 340CV               | 1,2003                | 4.501,13                                 | 5.401,35                                 | 9.002,25                                 | 10.802,70                                |
| 23472      | LAND ROVER | RANGE ROVER EVOQUE 2.0 ED4 150CV 5 PORTE | 0,5255                | 1.970,63                                 | 2.364,75                                 | 3.941,25                                 | 4.729,50                                 |
| 22093      | LAND ROVER | RANGE ROVER EVOQUE 2.0 TD4 180CV 3 PORTE | 0,6352                | 2.382,00                                 | 2.858,40                                 | 4.764,00                                 | 5.716,80                                 |
| 22095      | LAND ROVER | RANGE ROVER EVOQUE 2.0 TD4 180CV 5 PORTE | 0,5880                | 2.205,00                                 | 2.646,00                                 | 4.410,00                                 | 5.292,00                                 |
| 29272      | LAND ROVER | RANGE ROVER EVOQUE 2.0D I4 163CV         | 0,6468                | 2.425,50                                 | 2.910,60                                 | 4.851,00                                 | 5.821,20                                 |
| 22624      | LAND ROVER | RANGE ROVER EVOQUE CABRIO 2.0 TD4 150CV  | 0,6422                | 2.408,25                                 | 2.889,90                                 | 4.816,50                                 | 5.779,80                                 |
| 22625      | LAND ROVER | RANGE ROVER EVOQUE CABRIO 2.0 TD4 180CV  | 0,6619                | 2.482,13                                 | 2.978,55                                 | 4.964,25                                 | 5.957,10                                 |
| 20955      | LAND ROVER | RANGE ROVER SPORT 3.0 D 249CV            | 0,8642                | 3.240,75                                 | 3.888,90                                 | 6.481,50                                 | 7.777,80                                 |
| 22327      | LAND ROVER | RANGE ROVER SPORT 3.0 SDV6 306CV         | 0,8860                | 3.322,50                                 | 3.987,00                                 | 6.645,00                                 | 7.974,00                                 |
| 22578      | LAND ROVER | RANGE ROVER SPORT 4.4 SDV8 340CV         | 0,9904                | 3.714,00                                 | 4.456,80                                 | 7.428,00                                 | 8.913,60                                 |
| 24810      | LAND ROVER | RANGE ROVER VELAR 2.0 I4 180CV           | 0,6723                | 2.521,13                                 | 3.025,35                                 | 5.042,25                                 | 6.050,70                                 |
| 24811      | LAND ROVER | RANGE ROVER VELAR 2.0 I4 240CV           | 0,7211                | 2.704,13                                 | 3.244,95                                 | 5.408,25                                 | 6.489,90                                 |
| 28806      | LAND ROVER | RANGE ROVER VELAR 2.0D I4 180CV          | 0,6779                | 2.542,13                                 | 3.050,55                                 | 5.084,25                                 | 6.101,10                                 |
| 28807      | LAND ROVER | RANGE ROVER VELAR 2.0D I4 240CV          | 0,7148                | 2.680,50                                 | 3.216,60                                 | 5.361,00                                 | 6.433,20                                 |
| 24812      | LAND ROVER | RANGE ROVER VELAR 3.0 SD6 300CV          | 0,7981                | 2.992,88                                 | 3.591,45                                 | 5.985,75                                 | 7.182,90                                 |
| 28809      | LAND ROVER | RANGE ROVER VELAR 3.0D 300CV             | 0,7785                | 2.919,38                                 | 3.503,25                                 | 5.838,75                                 | 7.006,50                                 |
| 28808      | LAND ROVER | RANGE ROVER VELAR 3.0D V6 275CV          | 0,7639                | 2.864,63                                 | 3.437,55                                 | 5.729,25                                 | 6.875,10                                 |
| 20960      | MAHINDRA   | XUV500 2.2 140CV 2WD                     | 0,5322                | 1.995,75                                 | 2.394,90                                 | 3.991,50                                 | 4.789,80                                 |
| 20961      | MAHINDRA   | XUV500 2.2 140CV 4WD                     | 0,5579                | 2.092,13                                 | 2.510,55                                 | 4.184,25                                 | 5.021,10                                 |
| 29088      | MAHINDRA   | XUV500 2.2 AWD 140CV DIESEL              | 0,5561                | 2.085,38                                 | 2.502,45                                 | 4.170,75                                 | 5.004,90                                 |
| 29087      | MAHINDRA   | XUV500 2.2 FWD 140CV DIESEL              | 0,5370                | 2.013,75                                 | 2.416,50                                 | 4.027,50                                 | 4.833,00                                 |
| 24353      | MASERATI   | GHIBLI 3.0 V6 DIESEL 250CV               | 0,9987                | 3.745,13                                 | 4.494,15                                 | 7.490,25                                 | 8.988,30                                 |
| 24354      | MASERATI   | GHIBLI 3.0 V6 DIESEL 275CV               | 1,0034                | 3.762,75                                 | 4.515,30                                 | 7.525,50                                 | 9.030,60                                 |
| 29092      | MASERATI   | GHIBLI 3.0D 250CV                        | 0,8759                | 3.284,63                                 | 3.941,55                                 | 6.569,25                                 | 7.883,10                                 |
| 29093      | MASERATI   | GHIBLI 3.0D 275CV                        | 0,8816                | 3.306,00                                 | 3.967,20                                 | 6.612,00                                 | 7.934,40                                 |
| 22786      | MASERATI   | LEVANTE 3.0 V6 AWD DIESEL 250CV          | 0,9077                | 3.403,88                                 | 4.084,65                                 | 6.807,75                                 | 8.169,30                                 |



**FRINGE BENEFIT 2026**  
**AUTOVEICOLI A GASOLIO FUORI PRODUZIONE**

| ID Modello | 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) |
|------------|----------|-------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 22787      | MASERATI | LEVANTE 3.0 V6 AWD DIESEL 275CV           | 0,9124                | 3.421,50                                 | 4.105,80                                 | 6.843,00                                 | 8.211,60                                 |
| 22976      | MASERATI | QUATTROPORTE DIESEL 3.0 250CV             | 1,0223                | 3.833,63                                 | 4.600,35                                 | 7.667,25                                 | 9.200,70                                 |
| 22977      | MASERATI | QUATTROPORTE DIESEL 3.0 275CV             | 1,0279                | 3.854,63                                 | 4.625,55                                 | 7.709,25                                 | 9.251,10                                 |
| 21970      | MAZDA    | 2 1.5 105CV MY2015                        | 0,3602                | 1.350,75                                 | 1.620,90                                 | 2.701,50                                 | 3.241,80                                 |
| 22788      | MAZDA    | 3 1.5 SKYACTIVE-D 105CV                   | 0,4129                | 1.548,38                                 | 1.858,05                                 | 3.096,75                                 | 3.716,10                                 |
| 23585      | MAZDA    | 3 2.2 SKYACTIVE-D 150CV ND                | 0,4792                | 1.797,00                                 | 2.156,40                                 | 3.594,00                                 | 4.312,80                                 |
| 28155      | MAZDA    | 3 2019 1.8 SKYACTIV-D 116CV               | 0,4170                | 1.563,75                                 | 1.876,50                                 | 3.127,50                                 | 3.753,00                                 |
| 23586      | MAZDA    | 6 2.2 SKYACTIVE-D 150CV                   | 0,5458                | 2.046,75                                 | 2.456,10                                 | 4.093,50                                 | 4.912,20                                 |
| 26970      | MAZDA    | 6 2.2 SKYACTIVE-D 184CV                   | 0,5668                | 2.125,50                                 | 2.550,60                                 | 4.251,00                                 | 5.101,20                                 |
| 29095      | MAZDA    | 6 2.2 SKYACTIVE-D 184CV AUT               | 0,6108                | 2.290,50                                 | 2.748,60                                 | 4.581,00                                 | 5.497,20                                 |
| 20968      | MAZDA    | 6 2.2L SKYACTIVE-D 150CV WAGON            | 0,5198                | 1.949,25                                 | 2.339,10                                 | 3.898,50                                 | 4.678,20                                 |
| 22097      | MAZDA    | 6 2.2L WAGON 175CV                        | 0,5508                | 2.065,50                                 | 2.478,60                                 | 4.131,00                                 | 4.957,20                                 |
| 28641      | MAZDA    | CX-3 1.8L SKYACTIV-D 115CV                | 0,4113                | 1.542,38                                 | 1.850,85                                 | 3.084,75                                 | 3.701,70                                 |
| 28642      | MAZDA    | CX-3 1.8L SKYACTIV-D 4WD 115CV            | 0,4474                | 1.677,75                                 | 2.013,30                                 | 3.355,50                                 | 4.026,60                                 |
| 27348      | MAZDA    | CX-3 1.8L SKYACTIV-D 115CV                | 0,4237                | 1.588,88                                 | 1.906,65                                 | 3.177,75                                 | 3.813,30                                 |
| 28443      | MAZDA    | CX-30 1.8D 116CV 2WD                      | 0,4393                | 1.647,38                                 | 1.976,85                                 | 3.294,75                                 | 3.953,70                                 |
| 28444      | MAZDA    | CX-30 1.8D 116CV 4WD                      | 0,4718                | 1.769,25                                 | 2.123,10                                 | 3.538,50                                 | 4.246,20                                 |
| 20308      | MAZDA    | CX-5 2.2L SKYACTIV-D 2WD 150CV            | 0,5097                | 1.911,38                                 | 2.293,65                                 | 3.822,75                                 | 4.587,30                                 |
| 20309      | MAZDA    | CX-5 2.2L SKYACTIV-D 4WD 150CV            | 0,5553                | 2.082,38                                 | 2.498,85                                 | 4.164,75                                 | 4.997,70                                 |
| 20310      | MAZDA    | CX-5 2.2L SKYACTIV-D 4WD 175CV            | 0,5725                | 2.146,88                                 | 2.576,25                                 | 4.293,75                                 | 5.152,50                                 |
| 28730      | MERCEDES | A160 D 1.5 95CV                           | 0,4369                | 1.638,38                                 | 1.966,05                                 | 3.276,75                                 | 3.932,10                                 |
| 26190      | MERCEDES | A180 D 1.5 116CV AUT MY2018               | 0,4871                | 1.826,63                                 | 2.191,95                                 | 3.653,25                                 | 4.383,90                                 |
| 29228      | MERCEDES | A200 D 2.0 150CV                          | 0,5221                | 1.957,88                                 | 2.349,45                                 | 3.915,75                                 | 4.698,90                                 |
| 28731      | MERCEDES | A200 D 2.0 150CV AUT 4MATIC               | 0,5612                | 2.104,50                                 | 2.525,40                                 | 4.209,00                                 | 5.050,80                                 |
| 27896      | MERCEDES | A200 D 2.0 150CV AUT MY2018               | 0,5333                | 1.999,88                                 | 2.399,85                                 | 3.999,75                                 | 4.799,70                                 |
| 28732      | MERCEDES | A220 D 2.0 190CV AUT 4MATIC               | 0,5899                | 2.212,13                                 | 2.654,55                                 | 4.424,25                                 | 5.309,10                                 |
| 27897      | MERCEDES | A220 D 2.0 190CV AUT MY2018               | 0,5746                | 2.154,75                                 | 2.585,70                                 | 4.309,50                                 | 5.171,40                                 |
| 21812      | MERCEDES | B 160 CDI 1.5 90CV                        | 0,4294                | 1.610,25                                 | 1.932,30                                 | 3.220,50                                 | 3.864,60                                 |
| 22520      | MERCEDES | B 160 D AUT 1.5 90CV                      | 0,4363                | 1.636,13                                 | 1.963,35                                 | 3.272,25                                 | 3.926,70                                 |
| 21640      | MERCEDES | B 180 CDI 1.5 109CV                       | 0,4362                | 1.635,75                                 | 1.962,90                                 | 3.271,50                                 | 3.925,80                                 |
| 22521      | MERCEDES | B 180 D AUT 1.5 109CV                     | 0,4446                | 1.667,25                                 | 2.000,70                                 | 3.334,50                                 | 4.001,40                                 |
| 21813      | MERCEDES | B 200 CDI 2.2 AUT 4MATIC 136CV            | 0,5521                | 2.070,38                                 | 2.484,45                                 | 4.140,75                                 | 4.968,90                                 |
| 21814      | MERCEDES | B 220 CDI 2.2 AUT 177CV                   | 0,5602                | 2.100,75                                 | 2.520,90                                 | 4.201,50                                 | 5.041,80                                 |
| 21815      | MERCEDES | B 220 CDI 2.2 AUT 4MATIC 177CV            | 0,5939                | 2.227,13                                 | 2.672,55                                 | 4.454,25                                 | 5.345,10                                 |
| 28100      | MERCEDES | B180D 2018 1.5 116CV AUT                  | 0,4691                | 1.759,13                                 | 2.110,95                                 | 3.518,25                                 | 4.221,90                                 |
| 28734      | MERCEDES | B200 D 2018 2.0 150CV AUT 4MATIC          | 0,5170                | 1.938,75                                 | 2.326,50                                 | 3.877,50                                 | 4.653,00                                 |
| 28101      | MERCEDES | B200D 2018 2.0 150CV AUT                  | 0,5291                | 1.984,13                                 | 2.380,95                                 | 3.968,25                                 | 4.761,90                                 |
| 28735      | MERCEDES | B220 D 2018 2.0 190CV AUT 4MATIC          | 0,6147                | 2.305,13                                 | 2.766,15                                 | 4.610,25                                 | 5.532,30                                 |
| 28102      | MERCEDES | B220D 2018 2.0 190CV AUT                  | 0,5491                | 2.059,13                                 | 2.470,95                                 | 4.118,25                                 | 4.941,90                                 |
| 26630      | MERCEDES | C180 D 1.6 122CV AUT MY2018               | 0,5168                | 1.938,00                                 | 2.325,60                                 | 3.876,00                                 | 4.651,20                                 |
| 26670      | MERCEDES | C180 D SW 1.6 122CV AUT MY2018            | 0,5273                | 1.977,38                                 | 2.372,85                                 | 3.954,75                                 | 4.745,70                                 |
| 26631      | MERCEDES | C200 D 1.6 160CV MY2018                   | 0,5324                | 1.996,50                                 | 2.395,80                                 | 3.993,00                                 | 4.791,60                                 |
| 26671      | MERCEDES | C200 D SW 1.6 160CV MY2018                | 0,5418                | 2.031,75                                 | 2.438,10                                 | 4.063,50                                 | 4.876,20                                 |
| 26649      | MERCEDES | C220 D 2.0 194CV 4MATIC AUT MY2018        | 0,6045                | 2.266,88                                 | 2.720,25                                 | 4.533,75                                 | 5.440,50                                 |
| 26693      | MERCEDES | C220 D 2.0 194CV AUT CABRIO MY2018        | 0,7485                | 2.806,88                                 | 3.368,25                                 | 5.613,75                                 | 6.736,50                                 |
| 26690      | MERCEDES | C220 D 2.0 194CV AUT COUPÉ MY2018         | 0,6212                | 2.329,50                                 | 2.795,40                                 | 4.659,00                                 | 5.590,80                                 |
| 26648      | MERCEDES | C220 D 2.0 194CV AUT MY2018               | 0,5784                | 2.169,00                                 | 2.602,80                                 | 4.338,00                                 | 5.205,60                                 |
| 27375      | MERCEDES | C220 D 2.2 194CV 4MATIC AUT CABRIO MY2018 | 0,7702                | 2.888,25                                 | 3.465,90                                 | 5.776,50                                 | 6.931,80                                 |
| 26672      | MERCEDES | C220 D SW 2.0 194CV 4MATIC AUT MY2018     | 0,6139                | 2.302,13                                 | 2.762,55                                 | 4.604,25                                 | 5.525,10                                 |
| 26673      | MERCEDES | C220 D SW 2.0 194CV AUT MY2018            | 0,5988                | 2.245,50                                 | 2.694,60                                 | 4.491,00                                 | 5.389,20                                 |
| 27373      | MERCEDES | C300 D 2.0 245CV 4MATIC AUT COUPÉ MY2018  | 0,6721                | 2.520,38                                 | 3.024,45                                 | 5.040,75                                 | 6.048,90                                 |
| 27369      | MERCEDES | C300 D 2.0 245CV 4MATIC AUT MY2018        | 0,6548                | 2.455,50                                 | 2.946,60                                 | 4.911,00                                 | 5.893,20                                 |
| 27374      | MERCEDES | C300 D 2.0 245CV AUT CABRIO MY2018        | 0,7833                | 2.937,38                                 | 3.524,85                                 | 5.874,75                                 | 7.049,70                                 |
| 27372      | MERCEDES | C300 D 2.0 245CV AUT COUPÉ MY2018         | 0,6466                | 2.424,75                                 | 2.909,70                                 | 4.849,50                                 | 5.819,40                                 |
| 27368      | MERCEDES | C300 D 2.0 245CV AUT MY2018               | 0,6218                | 2.331,75                                 | 2.798,10                                 | 4.663,50                                 | 5.596,20                                 |
| 27371      | MERCEDES | C300 D SW 2.0 245CV 4MATIC AUT MY2018     | 0,6561                | 2.460,38                                 | 2.952,45                                 | 4.920,75                                 | 5.904,90                                 |
| 27370      | MERCEDES | C300 D SW 2.0 245CV AUT MY2018            | 0,6428                | 2.410,50                                 | 2.892,60                                 | 4.821,00                                 | 5.785,20                                 |
| 27828      | MERCEDES | CITAN 1.5 CDI 110CV                       | 0,4068                | 1.525,50                                 | 1.830,60                                 | 3.051,00                                 | 3.661,20                                 |
| 28280      | MERCEDES | CLA 180 2019 1.5 115CV AUT                | 0,4803                | 1.801,13                                 | 2.161,35                                 | 3.602,25                                 | 4.322,70                                 |
| 29868      | MERCEDES | CLA 180D 2019 2.0 116CV                   | 0,5154                | 1.932,75                                 | 2.319,30                                 | 3.865,50                                 | 4.638,60                                 |
| 25208      | MERCEDES | CLA 200 D 2.1 136CV                       | 0,5486                | 2.057,25                                 | 2.468,70                                 | 4.114,50                                 | 4.937,40                                 |
| 25210      | MERCEDES | CLA 200 D 2.1 4MATIC AUT 136CV            | 0,5819                | 2.182,13                                 | 2.618,55                                 | 4.364,25                                 | 5.237,10                                 |
| 25209      | MERCEDES | CLA 200 D 2.1 AUT 136CV                   | 0,5560                | 2.085,00                                 | 2.502,00                                 | 4.170,00                                 | 5.004,00                                 |



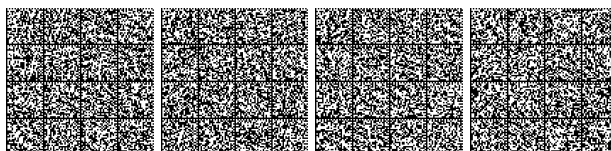
**FRINGE BENEFIT 2026**  
**AUTOVEICOLI A GASOLIO FUORI PRODUZIONE**

| ID Modello | 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) |
|------------|----------|---------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 29231      | MERCEDES | CLA 200D 2019 2.0 150CV               | 0,5743                | 2.153,63                                 | 2.584,35                                 | 4.307,25                                 | 5.168,70                                 |
| 28542      | MERCEDES | CLA 200D 2019 2.0 150CV AUT           | 0,5901                | 2.212,88                                 | 2.655,45                                 | 4.425,75                                 | 5.310,90                                 |
| 29232      | MERCEDES | CLA 200D 2019 2.0 150CV AUT 4MATIC    | 0,6131                | 2.299,13                                 | 2.758,95                                 | 4.598,25                                 | 5.517,90                                 |
| 27008      | MERCEDES | CLA 220 D 2.1 AUT 170CV               | 0,5852                | 2.194,50                                 | 2.633,40                                 | 4.389,00                                 | 5.266,80                                 |
| 27009      | MERCEDES | CLA 220 D 2.1 AUT 170CV 4MATIC        | 0,5992                | 2.247,00                                 | 2.696,40                                 | 4.494,00                                 | 5.392,80                                 |
| 28543      | MERCEDES | CLA 220D 2019 2.0 190CV AUT           | 0,6192                | 2.322,00                                 | 2.786,40                                 | 4.644,00                                 | 5.572,80                                 |
| 29233      | MERCEDES | CLA 220D 2019 2.0 190CV AUT 4MATIC    | 0,6397                | 2.398,88                                 | 2.878,65                                 | 4.797,75                                 | 5.757,30                                 |
| 28041      | MERCEDES | CLS 300 D 2.0 245CV                   | 0,8152                | 3.057,00                                 | 3.668,40                                 | 6.114,00                                 | 7.336,80                                 |
| 25709      | MERCEDES | CLS 350D 3.0 4MATIC 286CV             | 0,9049                | 3.393,38                                 | 4.072,05                                 | 6.786,75                                 | 8.144,10                                 |
| 29717      | MERCEDES | CLS 400D 3.0 4MATIC 330CV             | 1,0511                | 3.941,63                                 | 4.729,95                                 | 7.883,25                                 | 9.459,90                                 |
| 25710      | MERCEDES | CLS 400D 3.0 4MATIC 340CV             | 0,9330                | 3.498,75                                 | 4.198,50                                 | 6.997,50                                 | 8.397,00                                 |
| 23157      | MERCEDES | E 200 D 2.0 150CV BERLINA             | 0,5571                | 2.089,13                                 | 2.506,95                                 | 4.178,25                                 | 5.013,90                                 |
| 23371      | MERCEDES | E 200 D 2.0 150CV SW                  | 0,6011                | 2.254,13                                 | 2.704,95                                 | 4.508,25                                 | 5.409,90                                 |
| 29100      | MERCEDES | E 200D 1.6 160CV BERLINA              | 0,6792                | 2.547,00                                 | 3.056,40                                 | 5.094,00                                 | 6.112,80                                 |
| 29101      | MERCEDES | E 200D 1.6 160CV SW                   | 0,6936                | 2.601,00                                 | 3.121,20                                 | 5.202,00                                 | 6.242,40                                 |
| 23369      | MERCEDES | E 220D 194CV BERLINA                  | 0,7062                | 2.648,25                                 | 3.177,90                                 | 5.296,50                                 | 6.355,80                                 |
| 25069      | MERCEDES | E 220D 2.0 194CV CABRIO               | 0,7821                | 2.932,88                                 | 3.519,45                                 | 5.865,75                                 | 7.038,90                                 |
| 23598      | MERCEDES | E 220D 2.0 194CV COUPE                | 0,7319                | 2.744,63                                 | 3.293,55                                 | 5.489,25                                 | 6.587,10                                 |
| 23159      | MERCEDES | E 220D 2.0 194CV SW                   | 0,7178                | 2.691,75                                 | 3.230,10                                 | 5.383,50                                 | 6.460,20                                 |
| 25068      | MERCEDES | E 220D 2.0 4MATIC 194CV CABRIO        | 0,6943                | 2.603,63                                 | 3.124,35                                 | 5.207,25                                 | 6.248,70                                 |
| 22695      | MERCEDES | E 220D 2.0 AUTOSPORT 264CV BERLINA    | 0,6237                | 2.338,88                                 | 2.806,65                                 | 4.677,75                                 | 5.613,30                                 |
| 23600      | MERCEDES | E 220D 2.2 170CV CABRIO               | 0,6312                | 2.367,00                                 | 2.840,40                                 | 4.734,00                                 | 5.680,80                                 |
| 23507      | MERCEDES | E 220D 4MATIC 194CV ALL-TERRAIN SW    | 0,6798                | 2.549,25                                 | 3.059,10                                 | 5.098,50                                 | 6.118,20                                 |
| 23370      | MERCEDES | E 220D 4MATIC 194CV BERLINA           | 0,7414                | 2.780,25                                 | 3.336,30                                 | 5.560,50                                 | 6.672,60                                 |
| 23506      | MERCEDES | E 220D 4MATIC 194CV SW                | 0,7558                | 2.834,25                                 | 3.401,10                                 | 5.668,50                                 | 6.802,20                                 |
| 23599      | MERCEDES | E 220D 4MATIC 2.0 194CV COUPE         | 0,7738                | 2.901,75                                 | 3.482,10                                 | 5.803,50                                 | 6.964,20                                 |
| 23601      | MERCEDES | E 250D 2.2 204CV CABRIO               | 0,6580                | 2.467,50                                 | 2.961,00                                 | 4.935,00                                 | 5.922,00                                 |
| 28739      | MERCEDES | E 300D 2.0 245CV CABRIO               | 0,7348                | 2.755,50                                 | 3.306,60                                 | 5.511,00                                 | 6.613,20                                 |
| 28736      | MERCEDES | E 300D 2.0 245CV COUPE                | 0,6919                | 2.594,63                                 | 3.113,55                                 | 5.189,25                                 | 6.227,10                                 |
| 22704      | MERCEDES | E 350 BLUETEC 3.0 258CV 4MATIC SW     | 0,7277                | 2.728,88                                 | 3.274,65                                 | 5.457,75                                 | 6.549,30                                 |
| 22335      | MERCEDES | E 350 BLUETEC 3.0 258CV CABRIO        | 0,7103                | 2.663,63                                 | 3.196,35                                 | 5.327,25                                 | 6.392,70                                 |
| 22333      | MERCEDES | E 350 BLUETEC 3.0 258CV COUPE         | 0,6857                | 2.571,38                                 | 3.085,65                                 | 5.142,75                                 | 6.171,30                                 |
| 22703      | MERCEDES | E 350 BLUETEC 3.0 258CV SW            | 0,7142                | 2.678,25                                 | 3.213,90                                 | 5.356,50                                 | 6.427,80                                 |
| 28738      | MERCEDES | E 350D 3.0 286CV CABRIO               | 0,7617                | 2.856,38                                 | 3.427,65                                 | 5.712,75                                 | 6.855,30                                 |
| 28737      | MERCEDES | E 350D 3.0 286CV COUPE                | 0,7288                | 2.733,00                                 | 3.279,60                                 | 5.466,00                                 | 6.559,20                                 |
| 22696      | MERCEDES | E 350D 3.0 AUTOSPORT 258CV BERLINA    | 0,7033                | 2.637,38                                 | 3.164,85                                 | 5.274,75                                 | 6.329,70                                 |
| 27669      | MERCEDES | E 400 D 4MATIC 340CV                  | 0,8248                | 3.093,00                                 | 3.711,60                                 | 6.186,00                                 | 7.423,20                                 |
| 22344      | MERCEDES | G 350D 3.0 245CV SW LUNGA             | 0,9856                | 3.696,00                                 | 4.435,20                                 | 7.392,00                                 | 8.870,40                                 |
| 28148      | MERCEDES | G 350D 3.0 286CV SW                   | 1,0540                | 3.952,50                                 | 4.743,00                                 | 7.905,00                                 | 9.486,00                                 |
| 29448      | MERCEDES | G 400D 3.0 330CV SW                   | 1,2172                | 4.564,50                                 | 5.477,40                                 | 9.129,00                                 | 10.954,80                                |
| 30456      | MERCEDES | G 400D SW 3.0 330CV                   | 1,4113                | 5.292,38                                 | 6.350,85                                 | 10.584,75                                | 12.701,70                                |
| 21032      | MERCEDES | GL 350 3.0 4MATIC 258CV               | 0,9219                | 3.457,13                                 | 4.148,55                                 | 6.914,25                                 | 8.297,10                                 |
| 21907      | MERCEDES | GLA 180 CDI 1.5 AUT 109CV MY2014      | 0,4689                | 1.758,38                                 | 2.110,05                                 | 3.516,75                                 | 4.220,10                                 |
| 21457      | MERCEDES | GLA 200 CDI 2.1 136CV MY2014          | 0,5331                | 1.999,13                                 | 2.398,95                                 | 3.998,25                                 | 4.797,90                                 |
| 21458      | MERCEDES | GLA 200 CDI 2.1 AUT 4MAT 136CV MY2014 | 0,5691                | 2.134,13                                 | 2.560,95                                 | 4.268,25                                 | 5.121,90                                 |
| 28933      | MERCEDES | GLA 2020 180D AUT 2.0 116CV           | 0,5596                | 2.098,50                                 | 2.518,20                                 | 4.197,00                                 | 5.036,40                                 |
| 28886      | MERCEDES | GLA 2020 200 AUT 2.0 150CV            | 0,5848                | 2.193,00                                 | 2.631,60                                 | 4.386,00                                 | 5.263,20                                 |
| 28888      | MERCEDES | GLA 2020 200 AUT 2.0 190CV            | 0,6343                | 2.378,63                                 | 2.854,35                                 | 4.757,25                                 | 5.708,70                                 |
| 28887      | MERCEDES | GLA 2020 200D AUT 4MATIC 2.0 150CV    | 0,6152                | 2.307,00                                 | 2.768,40                                 | 4.614,00                                 | 5.536,80                                 |
| 28889      | MERCEDES | GLA 2020 200D AUT 4MATIC 2.0 190CV    | 0,6548                | 2.455,50                                 | 2.946,60                                 | 4.911,00                                 | 5.893,20                                 |
| 22923      | MERCEDES | GLA 220 D 2.2 AUT 177CV               | 0,5597                | 2.098,88                                 | 2.518,65                                 | 4.197,75                                 | 5.037,30                                 |
| 22924      | MERCEDES | GLA 220D 2.2 AUT 4MATIC 177CV         | 0,5859                | 2.197,13                                 | 2.636,55                                 | 4.394,25                                 | 5.273,10                                 |
| 28609      | MERCEDES | GLB 180D AUT 2.0 116CV                | 0,5883                | 2.206,13                                 | 2.647,35                                 | 4.412,25                                 | 5.294,70                                 |
| 28610      | MERCEDES | GLB 200D AUT 2.0 150CV                | 0,6117                | 2.293,88                                 | 2.752,65                                 | 4.587,75                                 | 5.505,30                                 |
| 28611      | MERCEDES | GLB 200D AUT 4MATIC 2.0 150CV         | 0,6436                | 2.413,50                                 | 2.896,20                                 | 4.827,00                                 | 5.792,40                                 |
| 29447      | MERCEDES | GLB 220D AUT 2.0 190CV                | 0,6620                | 2.482,50                                 | 2.979,00                                 | 4.965,00                                 | 5.958,00                                 |
| 28612      | MERCEDES | GLB 220D AUT 4MATIC 2.0 190CV         | 0,6835                | 2.563,13                                 | 3.075,75                                 | 5.126,25                                 | 6.151,50                                 |
| 28449      | MERCEDES | GLC 200D 2.0 4MATIC 163CV             | 0,6313                | 2.367,38                                 | 2.840,85                                 | 4.734,75                                 | 5.681,70                                 |
| 28454      | MERCEDES | GLC 200D 2.0 4MATIC COUPE 163CV       | 0,6553                | 2.457,38                                 | 2.948,85                                 | 4.914,75                                 | 5.897,70                                 |
| 28450      | MERCEDES | GLC 220D 2.0 4MATIC 194CV             | 0,6547                | 2.455,13                                 | 2.946,15                                 | 4.910,25                                 | 5.892,30                                 |
| 28455      | MERCEDES | GLC 220D 2.0 4MATIC COUPE 194CV       | 0,6824                | 2.559,00                                 | 3.070,80                                 | 5.118,00                                 | 6.141,60                                 |
| 22341      | MERCEDES | GLC 220D 2.1 170CV                    | 0,6185                | 2.319,38                                 | 2.783,25                                 | 4.638,75                                 | 5.566,50                                 |
| 23072      | MERCEDES | GLC 220D 2.2 4MATIC 170CV COUPE       | 0,6497                | 2.436,38                                 | 2.923,65                                 | 4.872,75                                 | 5.847,30                                 |



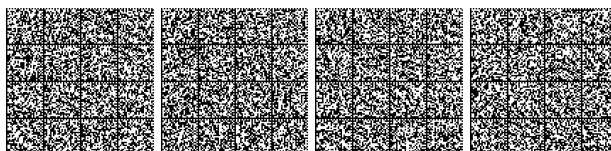
**FRINGE BENEFIT 2026**  
**AUTOVEICOLI A GASOLIO FUORI PRODUZIONE**

| ID Modello | 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) |
|------------|----------|----------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 22342      | MERCEDES | GLC 250D 2.1 204CV                           | 0,6295                | 2.360,63                                 | 2.832,75                                 | 4.721,25                                 | 5.665,50                                 |
| 23073      | MERCEDES | GLC 250D 2.2 4MATIC 204CV COUPÉ              | 0,6580                | 2.467,50                                 | 2.961,00                                 | 4.935,00                                 | 5.922,00                                 |
| 28451      | MERCEDES | GLC 300D 2.0 4MATIC 245CV                    | 0,6917                | 2.593,88                                 | 3.112,65                                 | 5.187,75                                 | 6.225,30                                 |
| 28456      | MERCEDES | GLC 300D 2.0 4MATIC COUPÉ 245CV              | 0,7244                | 2.716,50                                 | 3.259,80                                 | 5.433,00                                 | 6.519,60                                 |
| 28539      | MERCEDES | GLC 400D 2.9 4MATIC 330CV                    | 0,7906                | 2.964,75                                 | 3.557,70                                 | 5.929,50                                 | 7.115,40                                 |
| 28540      | MERCEDES | GLC 400D 2.9 4MATIC COUPÉ 330CV              | 0,8042                | 3.015,75                                 | 3.618,90                                 | 6.031,50                                 | 7.237,80                                 |
| 22215      | MERCEDES | GLE 250D 2.2 204CV                           | 0,6927                | 2.597,63                                 | 3.117,15                                 | 5.195,25                                 | 6.234,30                                 |
| 22216      | MERCEDES | GLE 250D 4MATIC 2.2 204CV                    | 0,7162                | 2.685,75                                 | 3.222,90                                 | 5.371,50                                 | 6.445,80                                 |
| 27929      | MERCEDES | GLE 300D 2.0 4MATIC 245CV                    | 0,8151                | 3.056,63                                 | 3.667,95                                 | 6.113,25                                 | 7.335,90                                 |
| 22141      | MERCEDES | GLE 350D 3.0 4MATIC 258CV                    | 0,8198                | 3.074,25                                 | 3.689,10                                 | 6.148,50                                 | 7.378,20                                 |
| 28149      | MERCEDES | GLE 350D 3.0 4MATIC 272CV                    | 0,8677                | 3.253,88                                 | 3.904,65                                 | 6.507,75                                 | 7.809,30                                 |
| 28891      | MERCEDES | GLE 350D 3.0 4MATIC 272CV COUPÉ              | 0,8987                | 3.370,13                                 | 4.044,15                                 | 6.740,25                                 | 8.088,30                                 |
| 28150      | MERCEDES | GLE 400D 3.0 4MATIC 330CV                    | 1,0183                | 3.818,63                                 | 4.582,35                                 | 7.637,25                                 | 9.164,70                                 |
| 28892      | MERCEDES | GLE 400D 3.0 4MATIC 330CV COUPÉ              | 1,0877                | 4.078,88                                 | 4.894,65                                 | 8.157,75                                 | 9.789,30                                 |
| 21024      | MERCEDES | GLK 200 CDI 2.2 143CV                        | 0,5873                | 2.202,38                                 | 2.642,85                                 | 4.404,75                                 | 5.285,70                                 |
| 21025      | MERCEDES | GLK 220 CDI 2.2 170CV                        | 0,6105                | 2.289,38                                 | 2.747,25                                 | 4.578,75                                 | 5.494,50                                 |
| 21026      | MERCEDES | GLK 250 2.2 4MATIC 204CV                     | 0,6670                | 2.501,25                                 | 3.001,50                                 | 5.002,50                                 | 6.003,00                                 |
| 21028      | MERCEDES | GLK 350 CDI 3.0 4MATIC 265CV                 | 0,7554                | 2.832,75                                 | 3.399,30                                 | 5.665,50                                 | 6.798,60                                 |
| 22629      | MERCEDES | GLS 350D 3.0 4MATIC 258CV                    | 0,8628                | 3.235,50                                 | 3.882,60                                 | 6.471,00                                 | 7.765,20                                 |
| 28405      | MERCEDES | GLS 350D 4MATIC 285CV                        | 1,0947                | 4.105,13                                 | 4.926,15                                 | 8.210,25                                 | 9.852,30                                 |
| 28406      | MERCEDES | GLS 400D 4MATIC 330CV                        | 1,1320                | 4.245,00                                 | 5.094,00                                 | 8.490,00                                 | 10.188,00                                |
| 19978      | MERCEDES | ML 250 BLUETEC 2.1 204CV EURO6               | 0,7347                | 2.755,13                                 | 3.306,15                                 | 5.510,25                                 | 6.612,30                                 |
| 19979      | MERCEDES | ML 350 BLUETEC 3.0 258CV EURO6               | 0,8342                | 3.128,25                                 | 3.753,90                                 | 6.256,50                                 | 7.507,80                                 |
| 29441      | MERCEDES | S 350D 2021 2.9 286CV                        | 1,1430                | 4.286,25                                 | 5.143,50                                 | 8.572,50                                 | 10.287,00                                |
| 29442      | MERCEDES | S 350D 2021 2.9 4MATIC 286CV                 | 1,1700                | 4.387,50                                 | 5.265,00                                 | 8.775,00                                 | 10.530,00                                |
| 23602      | MERCEDES | S 350D 3.0 V6 258CV                          | 0,9022                | 3.383,25                                 | 4.059,90                                 | 6.766,50                                 | 8.119,80                                 |
| 24110      | MERCEDES | S 350D 4MATIC 3.0 286CV                      | 0,9786                | 3.669,75                                 | 4.403,70                                 | 7.339,50                                 | 8.807,40                                 |
| 29443      | MERCEDES | S 400D 2021 2.9 4MATIC 330CV                 | 1,2177                | 4.566,38                                 | 5.479,65                                 | 9.132,75                                 | 10.959,30                                |
| 24111      | MERCEDES | S 400D 4MATIC 3.0 340CV                      | 1,0152                | 3.807,00                                 | 4.568,40                                 | 7.614,00                                 | 9.136,80                                 |
| 22709      | MERCEDES | SLC 250D 2.1 204CV                           | 0,6036                | 2.263,50                                 | 2.716,20                                 | 4.527,00                                 | 5.432,40                                 |
| 22742      | MERCEDES | V 2.2 CDI 163CV 4MATIC                       | 0,6586                | 2.469,75                                 | 2.963,70                                 | 4.939,50                                 | 5.927,40                                 |
| 22223      | MERCEDES | V 250D 2.2 AUT 190CV                         | 0,6612                | 2.479,50                                 | 2.975,40                                 | 4.959,00                                 | 5.950,80                                 |
| 29598      | MERCEDES | V KLASSE 2.0D 237CV                          | 0,8510                | 3.191,25                                 | 3.829,50                                 | 6.382,50                                 | 7.659,00                                 |
| 22741      | MERCEDES | VITO 2.2 CDI 163CV                           | 0,5694                | 2.135,25                                 | 2.562,30                                 | 4.270,50                                 | 5.124,60                                 |
| 22599      | MINI     | MINI COOPER CABRIO 1.5 D 116CV               | 0,4354                | 1.632,75                                 | 1.959,30                                 | 3.265,50                                 | 3.918,60                                 |
| 22346      | MINI     | MINI COOPER CLUBMAN 2.0 D 150CV              | 0,5371                | 2.014,13                                 | 2.416,95                                 | 4.028,25                                 | 4.833,90                                 |
| 23376      | MINI     | MINI COOPER D COUNTRYMAN 2.0 150CV           | 0,5515                | 2.068,13                                 | 2.481,75                                 | 4.136,25                                 | 4.963,50                                 |
| 23377      | MINI     | MINI COOPER D COUNTRYMAN ALL4 2.0 150CV 4X4  | 0,5904                | 2.214,00                                 | 2.656,80                                 | 4.428,00                                 | 5.313,60                                 |
| 23604      | MINI     | MINI COOPER D PACEMAN 1.6 111CV              | 0,4379                | 1.642,13                                 | 1.970,55                                 | 3.284,25                                 | 3.941,10                                 |
| 23605      | MINI     | MINI COOPER D PACEMAN 2.0 AUT 111CV          | 0,4940                | 1.852,50                                 | 2.223,00                                 | 3.705,00                                 | 4.446,00                                 |
| 22764      | MINI     | MINI COOPER SD 2.0 170CV CABRIO              | 0,4989                | 1.870,88                                 | 2.245,05                                 | 3.741,75                                 | 4.490,10                                 |
| 22603      | MINI     | MINI COOPER SD CLUBMAN 2.0 190CV             | 0,5761                | 2.160,38                                 | 2.592,45                                 | 4.320,75                                 | 5.184,90                                 |
| 22711      | MINI     | MINI COOPER SD CLUBMAN 2.0 190CV ALL4        | 0,6047                | 2.267,63                                 | 2.721,15                                 | 4.535,25                                 | 5.442,30                                 |
| 23378      | MINI     | MINI COOPER SD COUNTRYMAN AUT 2.0 190CV      | 0,6040                | 2.265,00                                 | 2.718,00                                 | 4.530,00                                 | 5.436,00                                 |
| 23379      | MINI     | MINI COOPER SD COUNTRYMAN AUT ALL4 190CV 4X4 | 0,6324                | 2.371,50                                 | 2.845,80                                 | 4.743,00                                 | 5.691,60                                 |
| 23606      | MINI     | MINI COOPER SD PACEMAN 2.0 143CV             | 0,4853                | 1.819,88                                 | 2.183,85                                 | 3.639,75                                 | 4.367,70                                 |
| 23213      | MINI     | MINI ONE 1.5D 95CV                           | 0,3837                | 1.438,88                                 | 1.726,65                                 | 2.877,75                                 | 3.453,30                                 |
| 22602      | MINI     | MINI ONE CLUBMAN 1.5D 116CV                  | 0,4777                | 1.791,38                                 | 2.149,65                                 | 3.582,75                                 | 4.299,30                                 |
| 24113      | MINI     | MINI ONE D COUNTRYMAN 1.5 116CV              | 0,4979                | 1.867,13                                 | 2.240,55                                 | 3.734,25                                 | 4.481,10                                 |
| 21434      | MINI     | NUOVA MINI COOPER D 1.5 116CV MY2014         | 0,4014                | 1.505,25                                 | 1.806,30                                 | 3.010,50                                 | 3.612,60                                 |
| 21670      | MINI     | NUOVA MINI COOPER SD 2.0 170CV MY2014        | 0,4933                | 1.849,88                                 | 2.219,85                                 | 3.699,75                                 | 4.439,70                                 |
| 22347      | MINI     | ASX 1.6 DI-D 114CV 2WD                       | 0,4272                | 1.602,00                                 | 1.922,40                                 | 3.204,00                                 | 3.844,80                                 |
| 22348      | MINI     | ASX 2.2 DI-D 150CV 4WD                       | 0,5415                | 2.030,63                                 | 2.436,75                                 | 4.061,25                                 | 4.873,50                                 |
| 28230      | MINI     | ECLIPSE CROSS 2.2 D 148CV 4WD                | 0,5841                | 2.190,38                                 | 2.628,45                                 | 4.380,75                                 | 5.256,90                                 |
| 21669      | MINI     | OUTLANDER 2.2 4WD DI-D 150CV                 | 0,5526                | 2.072,25                                 | 2.486,70                                 | 4.144,50                                 | 4.973,40                                 |
| 23091      | NISSAN   | EVALIA 1.5 D 110CV                           | 0,4362                | 1.635,75                                 | 1.962,90                                 | 3.271,50                                 | 3.925,80                                 |
| 23620      | NISSAN   | JUKE 1.5 DCI 110CV                           | 0,3840                | 1.440,00                                 | 1.728,00                                 | 2.880,00                                 | 3.456,00                                 |
| 23439      | NISSAN   | MICRA 1.5 DCI 90CV                           | 0,3758                | 1.409,25                                 | 1.691,10                                 | 2.818,50                                 | 3.382,20                                 |
| 28233      | NISSAN   | MICRA 2018 1.5 DCI 90CV                      | 0,3729                | 1.398,38                                 | 1.678,05                                 | 2.796,75                                 | 3.356,10                                 |
| 21833      | NISSAN   | PULSAR 1.5 DCI 110CV                         | 0,3863                | 1.448,63                                 | 1.738,35                                 | 2.897,25                                 | 3.476,70                                 |
| 27774      | NISSAN   | QASHQAI 1.5 DCI 115CV                        | 0,3853                | 1.444,88                                 | 1.733,85                                 | 2.889,75                                 | 3.467,70                                 |
| 21462      | NISSAN   | QASHQAI 1.5 DCI 110CV MY2014                 | 0,3935                | 1.475,63                                 | 1.770,75                                 | 2.951,25                                 | 3.541,50                                 |
| 21463      | NISSAN   | QASHQAI 1.6 DCI 2WD 131CV MY2014             | 0,4373                | 1.639,88                                 | 1.967,85                                 | 3.279,75                                 | 3.935,70                                 |



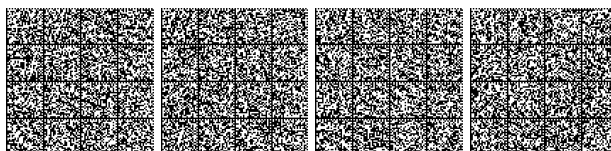
FRINGE BENEFIT 2026  
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

| ID Modello | 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) |
|------------|--------|------------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 21464      | NISSAN | QASHQAI 1.6 DCI 4WD 131CV MY2014               | 0,4581                | 1.717,88                                 | 2.061,45                                 | 3.435,75                                 | 4.122,90                                 |
| 29105      | NISSAN | QASHQAI 1.7 DCI 150CV                          | 0,4641                | 1.740,38                                 | 2.088,45                                 | 3.480,75                                 | 4.176,90                                 |
| 28106      | NISSAN | QASHQAI 1.7 DCI 150CV 2WD                      | 0,4436                | 1.663,50                                 | 1.996,20                                 | 3.327,00                                 | 3.992,40                                 |
| 28107      | NISSAN | QASHQAI 1.7 DCI 150CV 4WD                      | 0,4544                | 1.704,00                                 | 2.044,80                                 | 3.408,00                                 | 4.089,60                                 |
| 29106      | NISSAN | QASHQAI 1.7 DCI AWD 150CV                      | 0,4846                | 1.817,25                                 | 2.180,70                                 | 3.634,50                                 | 4.361,40                                 |
| 25648      | NISSAN | X-TRAIL 1.6 DCI 130CV 2WD                      | 0,4674                | 1.752,75                                 | 2.103,30                                 | 3.505,50                                 | 4.206,60                                 |
| 25649      | NISSAN | X-TRAIL 1.6 DCI 130CV 4WD                      | 0,4974                | 1.865,25                                 | 2.238,30                                 | 3.730,50                                 | 4.476,60                                 |
| 29107      | NISSAN | X-TRAIL 1.7 DCI 150CV 2WD                      | 0,4799                | 1.799,63                                 | 2.159,55                                 | 3.599,25                                 | 4.319,10                                 |
| 29108      | NISSAN | X-TRAIL 1.7 DCI 150CV AWD                      | 0,5179                | 1.942,13                                 | 2.330,55                                 | 3.884,25                                 | 4.661,10                                 |
| 25650      | NISSAN | X-TRAIL 2.0 DCI 177CV 2WD                      | 0,5287                | 1.982,63                                 | 2.379,15                                 | 3.965,25                                 | 4.758,30                                 |
| 25651      | NISSAN | X-TRAIL 2.0 DCI 177CV 4WD                      | 0,5330                | 1.998,75                                 | 2.398,50                                 | 3.997,50                                 | 4.797,00                                 |
| 22838      | OPEL   | ANTARA 2.0 CDTI 170CV 4X2                      | 0,5211                | 1.954,13                                 | 2.344,95                                 | 3.908,25                                 | 4.689,90                                 |
| 22840      | OPEL   | ANTARA 2.0 CDTI 170CV 4X4                      | 0,5371                | 2.014,13                                 | 2.416,95                                 | 4.028,25                                 | 4.833,90                                 |
| 22839      | OPEL   | ANTARA 2.0 CDTI 170CV AUT 4X2                  | 0,5529                | 2.073,38                                 | 2.488,05                                 | 4.146,75                                 | 4.976,10                                 |
| 22446      | OPEL   | ASTRA 1.6 CDTI 95 CV EURO 6                    | 0,3913                | 1.467,38                                 | 1.760,85                                 | 2.934,75                                 | 3.521,70                                 |
| 22447      | OPEL   | ASTRA 1.6 CDTI S&S 110 CV EURO 6               | 0,3955                | 1.483,13                                 | 1.779,75                                 | 2.966,25                                 | 3.559,50                                 |
| 22448      | OPEL   | ASTRA 1.6 CDTI S&S 136 CV EURO 6               | 0,4086                | 1.532,25                                 | 1.838,70                                 | 3.064,50                                 | 3.677,40                                 |
| 22652      | OPEL   | ASTRA 1.6 CDTI S&S BITURBO 160CV               | 0,4351                | 1.631,63                                 | 1.957,95                                 | 3.263,25                                 | 3.915,90                                 |
| 28551      | OPEL   | ASTRA 2019 1.5 CDTI 105CV                      | 0,4160                | 1.560,00                                 | 1.872,00                                 | 3.120,00                                 | 3.744,00                                 |
| 28552      | OPEL   | ASTRA 2019 1.5 CDTI 122CV                      | 0,4234                | 1.587,75                                 | 1.905,30                                 | 3.175,50                                 | 3.810,60                                 |
| 24193      | OPEL   | ASTRA GTC 1.6 CDTI 110CV MY2017                | 0,4441                | 1.665,38                                 | 1.998,45                                 | 3.330,75                                 | 3.996,90                                 |
| 24194      | OPEL   | ASTRA GTC 1.6 CDTI 136CV MY2017                | 0,4569                | 1.713,38                                 | 2.056,05                                 | 3.426,75                                 | 4.112,10                                 |
| 28556      | OPEL   | ASTRA ST 2019 1.5 CDTI 105CV SW                | 0,4239                | 1.589,63                                 | 1.907,55                                 | 3.179,25                                 | 3.815,10                                 |
| 28557      | OPEL   | ASTRA ST 2019 1.5 CDTI 122CV SW                | 0,4313                | 1.617,38                                 | 1.940,85                                 | 3.234,75                                 | 3.881,70                                 |
| 30010      | OPEL   | ASTRA SW 2022 1.5 TURBO D 130CV                | 0,4614                | 1.730,25                                 | 2.076,30                                 | 3.460,50                                 | 4.152,60                                 |
| 23074      | OPEL   | CASCADA 2.0 CDTI 2.0 170CV                     | 0,5347                | 2.005,13                                 | 2.406,15                                 | 4.010,25                                 | 4.812,30                                 |
| 29831      | OPEL   | COMBO LIFE 1.5 CDTI 130CV                      | 0,4672                | 1.752,00                                 | 2.102,40                                 | 3.504,00                                 | 4.204,80                                 |
| 22013      | OPEL   | CORSA 1.3 CDTI 75CV MY2015                     | 0,3485                | 1.306,88                                 | 1.568,25                                 | 2.613,75                                 | 3.136,50                                 |
| 22014      | OPEL   | CORSA 1.3 CDTI 95CV MY2015                     | 0,3513                | 1.317,38                                 | 1.580,85                                 | 2.634,75                                 | 3.161,70                                 |
| 28411      | OPEL   | CORSA 2019 1.5 D 102CV                         | 0,4001                | 1.500,38                                 | 1.800,45                                 | 3.000,75                                 | 3.600,90                                 |
| 27392      | OPEL   | CROSSLAND X 1.5D 100CV                         | 0,3783                | 1.418,63                                 | 1.702,35                                 | 2.837,25                                 | 3.404,70                                 |
| 29344      | OPEL   | CROSSLAND X 1.5D 110CV                         | 0,4396                | 1.648,50                                 | 1.978,20                                 | 3.297,00                                 | 3.956,40                                 |
| 29117      | OPEL   | CROSSLAND X 1.5D 120CV                         | 0,4328                | 1.623,00                                 | 1.947,60                                 | 3.246,00                                 | 3.895,20                                 |
| 23912      | OPEL   | CROSSLAND X 1.6D 120CV                         | 0,4060                | 1.522,50                                 | 1.827,00                                 | 3.045,00                                 | 3.654,00                                 |
| 26455      | OPEL   | GRANDLAND X 1.5 D 130CV                        | 0,5103                | 1.913,63                                 | 2.296,35                                 | 3.827,25                                 | 4.592,70                                 |
| 25908      | OPEL   | GRANDLAND X 2.0 D 177CV                        | 0,5243                | 1.966,13                                 | 2.359,35                                 | 3.932,25                                 | 4.718,70                                 |
| 22355      | OPEL   | INSIGNIA 1.6 CDTI 136CV                        | 0,4714                | 1.767,75                                 | 2.121,30                                 | 3.535,50                                 | 4.242,60                                 |
| 22356      | OPEL   | INSIGNIA 1.6 ST CDTI 120CV SW                  | 0,4794                | 1.797,75                                 | 2.157,30                                 | 3.595,50                                 | 4.314,60                                 |
| 22357      | OPEL   | INSIGNIA 1.6 ST CDTI 136CV SW                  | 0,4797                | 1.798,88                                 | 2.158,65                                 | 3.597,75                                 | 4.317,30                                 |
| 21977      | OPEL   | INSIGNIA 2.0 CDTI S&S 170CV                    | 0,5302                | 1.988,25                                 | 2.385,90                                 | 3.976,50                                 | 4.771,80                                 |
| 21978      | OPEL   | INSIGNIA 2.0 CDTI S&S 4X4 170CV                | 0,5619                | 2.107,13                                 | 2.528,55                                 | 4.214,25                                 | 5.057,10                                 |
| 21979      | OPEL   | INSIGNIA 2.0 ST CDTI S&S 170CV SW              | 0,5395                | 2.023,13                                 | 2.427,75                                 | 4.046,25                                 | 4.855,50                                 |
| 21980      | OPEL   | INSIGNIA 2.0 ST CDTI S&S 4X4 170CV SW          | 0,5722                | 2.145,75                                 | 2.574,90                                 | 4.291,50                                 | 5.149,80                                 |
| 28560      | OPEL   | INSIGNIA 2019 1.6 CDTI 136CV                   | 0,4836                | 1.813,50                                 | 2.176,20                                 | 3.627,00                                 | 4.352,40                                 |
| 28562      | OPEL   | INSIGNIA 2019 2.0 BITURBO CDTI 209CV           | 0,6416                | 2.406,00                                 | 2.887,20                                 | 4.812,00                                 | 5.774,40                                 |
| 28561      | OPEL   | INSIGNIA 2019 2.0 CDTI 170CV                   | 0,5424                | 2.034,00                                 | 2.440,80                                 | 4.068,00                                 | 4.881,60                                 |
| 29114      | OPEL   | INSIGNIA 2020 1.5 CDTI 122CV                   | 0,5348                | 2.005,50                                 | 2.406,60                                 | 4.011,00                                 | 4.813,20                                 |
| 29115      | OPEL   | INSIGNIA 2020 2.0 CDTI 174CV                   | 0,5762                | 2.160,75                                 | 2.592,90                                 | 4.321,50                                 | 5.185,80                                 |
| 29116      | OPEL   | INSIGNIA 2020 2.0 CDTI 174CV AWD               | 0,6297                | 2.361,38                                 | 2.833,65                                 | 4.722,75                                 | 5.667,30                                 |
| 24195      | OPEL   | INSIGNIA ST 1.6 CDTI 110CV SW                  | 0,4741                | 1.777,88                                 | 2.133,45                                 | 3.555,75                                 | 4.266,90                                 |
| 24668      | OPEL   | INSIGNIA ST 1.6 CDTI S&S 136CV SW              | 0,4883                | 1.831,13                                 | 2.197,35                                 | 3.662,25                                 | 4.394,70                                 |
| 24688      | OPEL   | INSIGNIA ST 2.0 BITURBO CDTI S&S 209CV SW      | 0,6282                | 2.355,75                                 | 2.826,90                                 | 4.711,50                                 | 5.653,80                                 |
| 24669      | OPEL   | INSIGNIA ST 2.0 CDTI S&S 170CV SW              | 0,5339                | 2.002,13                                 | 2.402,55                                 | 4.004,25                                 | 4.805,10                                 |
| 28563      | OPEL   | INSIGNIA TOURER 2019 1.6 CDTI 136CV SW         | 0,4895                | 1.835,63                                 | 2.202,75                                 | 3.671,25                                 | 4.405,50                                 |
| 28565      | OPEL   | INSIGNIA TOURER 2019 2.0 BITURBO CDTI 209CV SW | 0,6435                | 2.413,13                                 | 2.895,75                                 | 4.826,25                                 | 5.791,50                                 |
| 28566      | OPEL   | INSIGNIA TOURER 2019 2.0 CDTI 170CV AWD SW     | 0,5944                | 2.229,00                                 | 2.674,80                                 | 4.458,00                                 | 5.349,60                                 |
| 28564      | OPEL   | INSIGNIA TOURER 2019 2.0 CDTI 170CV SW         | 0,5528                | 2.073,00                                 | 2.487,60                                 | 4.146,00                                 | 4.975,20                                 |
| 23293      | OPEL   | MERIVA 1.6 CDTI S&S 95CV                       | 0,4010                | 1.503,75                                 | 1.804,50                                 | 3.007,50                                 | 3.609,00                                 |
| 29343      | OPEL   | MOKKA 2020 1.5D 110CV                          | 0,4518                | 1.694,25                                 | 2.033,10                                 | 3.388,50                                 | 4.066,20                                 |
| 26452      | OPEL   | MOKKAX 1.6 CDTI 110CV 4X2                      | 0,3995                | 1.498,13                                 | 1.797,75                                 | 2.996,25                                 | 3.595,50                                 |
| 26453      | OPEL   | MOKKAX 1.6 CDTI 136CV 4X2                      | 0,4298                | 1.611,75                                 | 1.934,10                                 | 3.223,50                                 | 3.868,20                                 |
| 26454      | OPEL   | MOKKAX 1.6 CDTI 136CV 4X4                      | 0,4485                | 1.681,88                                 | 2.018,25                                 | 3.363,75                                 | 4.036,50                                 |
| 22352      | OPEL   | NUOVA ASTRA ST 1.6 CDTI 110CV SW               | 0,4108                | 1.540,50                                 | 1.848,60                                 | 3.081,00                                 | 3.697,20                                 |



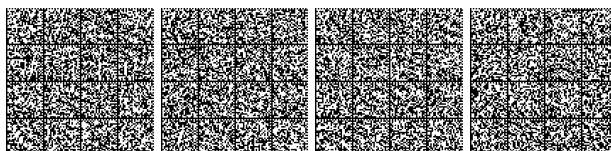
**FRINGE BENEFIT 2026**  
**AUTOVEICOLI A GASOLIO FUORI PRODUZIONE**

| ID Modello | 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) |
|------------|---------|-------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 22353      | OPEL    | NUOVA ASTRA ST 1.6 CDTI 136CV SW    | 0,4258                | 1.596,75                                 | 1.916,10                                 | 3.193,50                                 | 3.832,20                                 |
| 28072      | OPEL    | VIVARO 1.6 CDTI 125CV COMBO         | 0,5383                | 2.018,63                                 | 2.422,35                                 | 4.037,25                                 | 4.844,70                                 |
| 23315      | OPEL    | ZAFIRA 1.6 CDTI 120CV MY2017        | 0,4683                | 1.756,13                                 | 2.107,35                                 | 3.512,25                                 | 4.214,70                                 |
| 23316      | OPEL    | ZAFIRA 1.6 CDTI 134CV MY2017        | 0,4663                | 1.748,63                                 | 2.098,35                                 | 3.497,25                                 | 4.196,70                                 |
| 23317      | OPEL    | ZAFIRA 2.0 CDTI 130CV MY2017        | 0,5238                | 1.964,25                                 | 2.357,10                                 | 3.928,50                                 | 4.714,20                                 |
| 23318      | OPEL    | ZAFIRA 2.0 CDTI 170CV MY2017        | 0,5102                | 1.913,25                                 | 2.295,90                                 | 3.826,50                                 | 4.591,80                                 |
| 29514      | OPEL    | ZAFIRA LIFE 1.5D 120CV              | 0,5270                | 1.976,25                                 | 2.371,50                                 | 3.952,50                                 | 4.743,00                                 |
| 28702      | PEUGEOT | 2008 1.5 BLUEHDI 100CV              | 0,3889                | 1.458,38                                 | 1.750,05                                 | 2.916,75                                 | 3.500,10                                 |
| 22105      | PEUGEOT | 2008 1.6 BLUEHDI 100CV              | 0,3873                | 1.452,38                                 | 1.742,85                                 | 2.904,75                                 | 3.485,70                                 |
| 22016      | PEUGEOT | 2008 1.6 BLUEHDI 120CV              | 0,4069                | 1.525,88                                 | 1.831,05                                 | 3.051,75                                 | 3.662,10                                 |
| 22104      | PEUGEOT | 2008 1.6 BLUEHDI 75CV               | 0,3693                | 1.384,88                                 | 1.661,85                                 | 2.769,75                                 | 3.323,70                                 |
| 28747      | PEUGEOT | 2008 2020 1.5 BLUEHDI 100 100CV     | 0,3954                | 1.482,75                                 | 1.779,30                                 | 2.965,50                                 | 3.558,60                                 |
| 29498      | PEUGEOT | 2008 2020 1.5 BLUEHDI 110 110CV     | 0,4367                | 1.637,63                                 | 1.965,15                                 | 3.275,25                                 | 3.930,30                                 |
| 28748      | PEUGEOT | 2008 2020 1.5 BLUEHDI 130 130CV AUT | 0,4901                | 1.837,88                                 | 2.205,45                                 | 3.675,75                                 | 4.410,90                                 |
| 22221      | PEUGEOT | 208 1.6 BLUEHDI 100 CV S&S          | 0,3720                | 1.395,00                                 | 1.674,00                                 | 2.790,00                                 | 3.348,00                                 |
| 22015      | PEUGEOT | 208 1.6 BLUEHDI 120CV               | 0,3949                | 1.480,88                                 | 1.777,05                                 | 2.961,75                                 | 3.554,10                                 |
| 22220      | PEUGEOT | 208 1.6 BLUEHDI 75 CV               | 0,3508                | 1.315,50                                 | 1.578,60                                 | 2.631,00                                 | 3.157,20                                 |
| 28461      | PEUGEOT | 208 2019 1.5 BLUEHDI 100CV          | 0,3919                | 1.469,63                                 | 1.763,55                                 | 2.939,25                                 | 3.527,10                                 |
| 25128      | PEUGEOT | 3008 1.5 BLUEHDI 130CV              | 0,4486                | 1.682,25                                 | 2.018,70                                 | 3.364,50                                 | 4.037,40                                 |
| 29345      | PEUGEOT | 3008 1.5 BLUEHDI S&S 131CV          | 0,5117                | 1.918,88                                 | 2.302,65                                 | 3.837,75                                 | 4.605,30                                 |
| 23077      | PEUGEOT | 3008 1.6 BLUEHDI 120CV MY2016       | 0,4532                | 1.699,50                                 | 2.039,40                                 | 3.399,00                                 | 4.078,80                                 |
| 29120      | PEUGEOT | 3008 2.0 BLUEHDI 180CV              | 0,5583                | 2.093,63                                 | 2.512,35                                 | 4.187,25                                 | 5.024,70                                 |
| 23078      | PEUGEOT | 3008 2.0 BLUEHDI 150CV MY2016       | 0,4832                | 1.812,00                                 | 2.174,40                                 | 3.624,00                                 | 4.348,80                                 |
| 23079      | PEUGEOT | 3008 2.0 BLUEHDI 180CV MY2016       | 0,5442                | 2.040,75                                 | 2.448,90                                 | 4.081,50                                 | 4.897,80                                 |
| 24293      | PEUGEOT | 308 1.5 BLUEHDI 130CV               | 0,4109                | 1.540,88                                 | 1.849,05                                 | 3.081,75                                 | 3.698,10                                 |
| 24294      | PEUGEOT | 308 1.5 BLUEHDI 130CV SW            | 0,4162                | 1.560,75                                 | 1.872,90                                 | 3.121,50                                 | 3.745,80                                 |
| 22099      | PEUGEOT | 308 1.6 BLUEHDI 100CV               | 0,3874                | 1.452,75                                 | 1.743,30                                 | 2.905,50                                 | 3.486,60                                 |
| 22100      | PEUGEOT | 308 1.6 BLUEHDI 100CV SW            | 0,3922                | 1.470,75                                 | 1.764,90                                 | 2.941,50                                 | 3.529,80                                 |
| 21660      | PEUGEOT | 308 1.6 BLUEHDI 120CV EURO 6        | 0,3970                | 1.488,75                                 | 1.786,50                                 | 2.977,50                                 | 3.573,00                                 |
| 21661      | PEUGEOT | 308 1.6 BLUEHDI 120CV SW EURO 6     | 0,4038                | 1.514,25                                 | 1.817,10                                 | 3.028,50                                 | 3.634,20                                 |
| 21914      | PEUGEOT | 308 2.0 BLUEHDI 150CV               | 0,4620                | 1.732,50                                 | 2.079,00                                 | 3.465,00                                 | 4.158,00                                 |
| 24295      | PEUGEOT | 308 2.0 BLUEHDI 177CV               | 0,4911                | 1.841,63                                 | 2.209,95                                 | 3.683,25                                 | 4.419,90                                 |
| 24296      | PEUGEOT | 308 2.0 BLUEHDI 177CV SW            | 0,4980                | 1.867,50                                 | 2.241,00                                 | 3.735,00                                 | 4.482,00                                 |
| 21538      | PEUGEOT | 308 2.0 BLUEHDI 150CV SW            | 0,4668                | 1.750,50                                 | 2.100,60                                 | 3.501,00                                 | 4.201,20                                 |
| 29122      | PEUGEOT | 5008 1.5 BLUEHDI 131CV              | 0,5369                | 2.013,38                                 | 2.416,05                                 | 4.026,75                                 | 4.832,10                                 |
| 25148      | PEUGEOT | 5008 1.5 BLUEHDI 130CV MY2017       | 0,4755                | 1.783,13                                 | 2.139,75                                 | 3.566,25                                 | 4.279,50                                 |
| 23451      | PEUGEOT | 5008 1.6 BLUEHDI 120CV MOD 2017     | 0,4496                | 1.686,00                                 | 2.023,20                                 | 3.372,00                                 | 4.046,40                                 |
| 29348      | PEUGEOT | 5008 2.0 BLUEHDI 177CV              | 0,6236                | 2.338,50                                 | 2.806,20                                 | 4.677,00                                 | 5.612,40                                 |
| 23452      | PEUGEOT | 5008 2.0 BLUEHDI 150CV MOD 2017     | 0,5250                | 1.968,75                                 | 2.362,50                                 | 3.937,50                                 | 4.725,00                                 |
| 23453      | PEUGEOT | 5008 2.0 BLUEHDI 180CV MOD 2017     | 0,5608                | 2.103,00                                 | 2.523,60                                 | 4.206,00                                 | 5.047,20                                 |
| 22712      | PEUGEOT | 508 1.6 BLUEHDI 120CV               | 0,4683                | 1.756,13                                 | 2.107,35                                 | 3.512,25                                 | 4.214,70                                 |
| 26228      | PEUGEOT | 508 2.0 BLUEHDI 177CV MY2018        | 0,5967                | 2.237,63                                 | 2.685,15                                 | 4.475,25                                 | 5.370,30                                 |
| 29118      | PEUGEOT | 508 2.0 BLUEHDI S&S 177CV           | 0,5521                | 2.070,38                                 | 2.484,45                                 | 4.140,75                                 | 4.968,90                                 |
| 26849      | PEUGEOT | 508 BLUEHDI 1.5 130CV               | 0,5573                | 2.089,88                                 | 2.507,85                                 | 4.179,75                                 | 5.015,70                                 |
| 26850      | PEUGEOT | 508 BLUEHDI 2.0 163CV               | 0,5329                | 1.998,38                                 | 2.398,05                                 | 3.996,75                                 | 4.796,10                                 |
| 28110      | PEUGEOT | 508 STATION 1.5 BLUEHDI S&S 130CV   | 0,5622                | 2.108,25                                 | 2.529,90                                 | 4.216,50                                 | 5.059,80                                 |
| 28111      | PEUGEOT | 508 STATION 2.0 BLUEHDI S&S 163CV   | 0,5361                | 2.010,38                                 | 2.412,45                                 | 4.020,75                                 | 4.824,90                                 |
| 28113      | PEUGEOT | 508 STATION 2.0 BLUEHDI S&S 177CV   | 0,5704                | 2.139,00                                 | 2.566,80                                 | 4.278,00                                 | 5.133,60                                 |
| 22873      | PEUGEOT | 508 SW 1.6 BLUEHDI 120CV EURO 6     | 0,4715                | 1.768,13                                 | 2.121,75                                 | 3.536,25                                 | 4.243,50                                 |
| 21657      | PEUGEOT | 508 SW 2.0 BLUEHDI 150CV EURO 6     | 0,5231                | 1.961,63                                 | 2.353,95                                 | 3.923,25                                 | 4.707,90                                 |
| 21659      | PEUGEOT | 508 SW 2.0 BLUEHDI 180CV EURO 6     | 0,5631                | 2.111,63                                 | 2.533,95                                 | 4.223,25                                 | 5.067,90                                 |
| 28358      | PEUGEOT | EXPERT TRAVELLER 1.5 BLUEHDI 120CV  | 0,5700                | 2.137,50                                 | 2.565,00                                 | 4.275,00                                 | 5.130,00                                 |
| 27548      | PEUGEOT | EXPERT TRAVELLER 2.0 HDI 177CV      | 0,5862                | 2.198,25                                 | 2.637,90                                 | 4.396,50                                 | 5.275,80                                 |
| 23671      | PEUGEOT | PARTNER TEPEE 1.6 75CV              | 0,3931                | 1.474,13                                 | 1.768,95                                 | 2.948,25                                 | 3.537,90                                 |
| 28321      | PEUGEOT | RIFTER STD GTLINE 1.5 130CV         | 0,4536                | 1.701,00                                 | 2.041,20                                 | 3.402,00                                 | 4.082,40                                 |
| 21556      | PORSCHE | MACAN 3.0 S 250CV                   | 0,8254                | 3.095,25                                 | 3.714,30                                 | 6.190,50                                 | 7.428,60                                 |
| 23676      | PORSCHE | PANAMERA 4.0 4S DIESEL 422CV        | 1,1598                | 4.349,25                                 | 5.219,10                                 | 8.698,50                                 | 10.438,20                                |
| 27640      | RENAULT | CAPTUR 1.5 DCI 90CV                 | 0,3789                | 1.420,88                                 | 1.705,05                                 | 2.841,75                                 | 3.410,10                                 |
| 28754      | RENAULT | CAPTUR 2020 1.5 BLUE DCI 115CV      | 0,3876                | 1.453,50                                 | 1.744,20                                 | 2.907,00                                 | 3.488,40                                 |
| 28755      | RENAULT | CAPTUR 2020 1.5 BLUE DCI 115CV AUT  | 0,4003                | 1.501,13                                 | 1.801,35                                 | 3.002,25                                 | 3.602,70                                 |
| 28753      | RENAULT | CAPTUR 2020 1.5 BLUE DCI 95CV       | 0,3726                | 1.397,25                                 | 1.676,70                                 | 2.794,50                                 | 3.353,40                                 |
| 29792      | RENAULT | CLIO 1.5 BLUE DCI 100CV             | 0,3917                | 1.468,88                                 | 1.762,65                                 | 2.937,75                                 | 3.525,30                                 |
| 27610      | RENAULT | CLIO 1.5 DCI 75CV 5P                | 0,3476                | 1.303,50                                 | 1.564,20                                 | 2.607,00                                 | 3.128,40                                 |



**FRINGE BENEFIT 2026**  
**AUTOVEICOLI A GASOLIO FUORI PRODUZIONE**

| ID Modello | 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) |
|------------|---------|----------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 27611      | RENAULT | CLIO 1.5 DCI 90CV 5P                   | 0,3554                | 1.332,75                                 | 1.599,30                                 | 2.665,50                                 | 3.198,60                                 |
| 28383      | RENAULT | CLIO 2019 1.5 BLUE DCI 115CV           | 0,3708                | 1.390,50                                 | 1.668,60                                 | 2.781,00                                 | 3.337,20                                 |
| 28382      | RENAULT | CLIO 2019 1.5 BLUE DCI 85CV            | 0,3623                | 1.358,63                                 | 1.630,35                                 | 2.717,25                                 | 3.260,70                                 |
| 23687      | RENAULT | CLIO SPORTER 1.5 DCI 75CV SW           | 0,3583                | 1.343,63                                 | 1.612,35                                 | 2.687,25                                 | 3.224,70                                 |
| 23686      | RENAULT | CLIO SPORTER 1.5 DCI 90CV SW           | 0,3673                | 1.377,38                                 | 1.652,85                                 | 2.754,75                                 | 3.305,70                                 |
| 22362      | RENAULT | ESCAPE 1.6 DCI 160CV                   | 0,5201                | 1.950,38                                 | 2.340,45                                 | 3.900,75                                 | 4.680,90                                 |
| 22361      | RENAULT | ESPACE 1.6 DCI 130CV                   | 0,4840                | 1.815,00                                 | 2.178,00                                 | 3.630,00                                 | 4.356,00                                 |
| 27931      | RENAULT | ESPACE 2.0 BLUE DCI 160CV              | 0,6426                | 2.409,75                                 | 2.891,70                                 | 4.819,50                                 | 5.783,40                                 |
| 29499      | RENAULT | ESPACE 2.0 BLUE DCI 190CV              | 0,6656                | 2.496,00                                 | 2.995,20                                 | 4.992,00                                 | 5.990,40                                 |
| 27932      | RENAULT | ESPACE 2.0 BLUE DCI 200CV              | 0,5850                | 2.193,75                                 | 2.632,50                                 | 4.387,50                                 | 5.265,00                                 |
| 27813      | RENAULT | GRAND SCENIC 1.8 BLUE DCI 120CV        | 0,4655                | 1.745,63                                 | 2.094,75                                 | 3.491,25                                 | 4.189,50                                 |
| 27814      | RENAULT | GRAND SCENIC 1.8 BLUE DCI 150CV        | 0,4898                | 1.836,75                                 | 2.204,10                                 | 3.673,50                                 | 4.408,20                                 |
| 27643      | RENAULT | KADJAR 1.5 BLUE DCI 116CV              | 0,4090                | 1.533,75                                 | 1.840,50                                 | 3.067,50                                 | 3.681,00                                 |
| 29123      | RENAULT | KADJAR 1.7 BLUE DCI 150CV AWD          | 0,5090                | 1.908,75                                 | 2.290,50                                 | 3.817,50                                 | 4.581,00                                 |
| 30012      | RENAULT | KADJAR 2022 1.5 BLUE DCI 116CV         | 0,5003                | 1.876,13                                 | 2.251,35                                 | 3.752,25                                 | 4.502,70                                 |
| 29828      | RENAULT | KANGOO 2021 1.5 BLUE DCI 75CV          | 0,4558                | 1.709,25                                 | 2.051,10                                 | 3.418,50                                 | 4.102,20                                 |
| 26029      | RENAULT | KOLEOS 2.0 DCI 177CV 2X4               | 0,5416                | 2.031,00                                 | 2.437,20                                 | 4.062,00                                 | 4.874,40                                 |
| 26030      | RENAULT | KOLEOS 2.0 DCI 177CV 4X4               | 0,5618                | 2.106,75                                 | 2.528,10                                 | 4.213,50                                 | 5.056,20                                 |
| 28756      | RENAULT | KOLEOS 2020 1.7 BLUE DCI 150CV 2X4     | 0,5168                | 1.938,00                                 | 2.325,60                                 | 3.876,00                                 | 4.651,20                                 |
| 29595      | RENAULT | KOLEOS 2020 2.0 BLUE DCI 190CV 2X4     | 0,5698                | 2.136,75                                 | 2.564,10                                 | 4.273,50                                 | 5.128,20                                 |
| 28757      | RENAULT | KOLEOS 2020 2.0 BLUE DCI 190CV 4X4     | 0,5842                | 2.190,75                                 | 2.628,90                                 | 4.381,50                                 | 5.257,80                                 |
| 27633      | RENAULT | MEGANE 1.5 BLUE DCI 115CV              | 0,3952                | 1.482,00                                 | 1.778,40                                 | 2.964,00                                 | 3.556,80                                 |
| 27632      | RENAULT | MEGANE 1.5 BLUE DCI 95CV               | 0,3802                | 1.425,75                                 | 1.710,90                                 | 2.851,50                                 | 3.421,80                                 |
| 29354      | RENAULT | MEGANE 2020 1.5 BLUE DCI 115CV         | 0,4565                | 1.711,88                                 | 2.054,25                                 | 3.423,75                                 | 4.108,50                                 |
| 27635      | RENAULT | MEGANE SPORTER 1.5 BLUE DCI 115CV      | 0,4011                | 1.504,13                                 | 1.804,95                                 | 3.008,25                                 | 3.609,90                                 |
| 27634      | RENAULT | MEGANE SPORTER 1.5 BLUE DCI 95CV       | 0,4043                | 1.516,13                                 | 1.819,35                                 | 3.032,25                                 | 3.638,70                                 |
| 23456      | RENAULT | MEGANE SPORTER 1.6 DCI 165CV SW        | 0,4943                | 1.853,63                                 | 2.224,35                                 | 3.707,25                                 | 4.448,70                                 |
| 29359      | RENAULT | MEGANE SPORTER 2020 1.5 BLUE DCI 115CV | 0,4668                | 1.750,50                                 | 2.100,60                                 | 3.501,00                                 | 4.201,20                                 |
| 27808      | RENAULT | SCENIC 1.8 BLUE DCI 120CV              | 0,4606                | 1.727,25                                 | 2.072,70                                 | 3.454,50                                 | 4.145,40                                 |
| 27809      | RENAULT | SCENIC 1.8 BLUE DCI 150CV              | 0,4796                | 1.798,50                                 | 2.158,20                                 | 3.597,00                                 | 4.316,40                                 |
| 22854      | RENAULT | TALISMAN 1.5 DCI 8V 110CV              | 0,4543                | 1.703,63                                 | 2.044,35                                 | 3.407,25                                 | 4.088,70                                 |
| 22633      | RENAULT | TALISMAN 1.6 DCI 130CV                 | 0,4711                | 1.766,63                                 | 2.119,95                                 | 3.533,25                                 | 4.239,90                                 |
| 22855      | RENAULT | TALISMAN 1.6 DCI 160CV                 | 0,5160                | 1.935,00                                 | 2.322,00                                 | 3.870,00                                 | 4.644,00                                 |
| 27790      | RENAULT | TALISMAN 1.8 BLUE DCI 150CV            | 0,5356                | 2.008,50                                 | 2.410,20                                 | 4.017,00                                 | 4.820,40                                 |
| 22876      | RENAULT | TALISMAN SPORTER 1.5 DCI 110CV         | 0,4523                | 1.696,13                                 | 2.035,35                                 | 3.392,25                                 | 4.070,70                                 |
| 22877      | RENAULT | TALISMAN SPORTER 1.6 DCI 130CV         | 0,4694                | 1.760,25                                 | 2.112,30                                 | 3.520,50                                 | 4.224,60                                 |
| 22878      | RENAULT | TALISMAN SPORTER 1.6 DCI 160CV         | 0,5123                | 1.921,13                                 | 2.305,35                                 | 3.842,25                                 | 4.610,70                                 |
| 27791      | RENAULT | TALISMAN SPORTER 1.8 BLUE DCI 150CV    | 0,5410                | 2.028,75                                 | 2.434,50                                 | 4.057,50                                 | 4.869,00                                 |
| 29530      | RENAULT | TALISMAN SPORTER 2.0 BLUE DCI 160CV    | 0,5693                | 2.134,88                                 | 2.561,85                                 | 4.269,75                                 | 5.123,70                                 |
| 29531      | RENAULT | TALISMAN SPORTER 2.0 BLUE DCI 190CV    | 0,6036                | 2.263,50                                 | 2.716,20                                 | 4.527,00                                 | 5.432,40                                 |
| 27549      | RENAULT | TRAFIC 1.6 CDI 125 CV EURO 6           | 0,4935                | 1.850,63                                 | 2.220,75                                 | 3.701,25                                 | 4.441,50                                 |
| 23425      | SEAT    | ALHAMBRA 2.0 TDI 115CV                 | 0,5265                | 1.974,38                                 | 2.369,25                                 | 3.948,75                                 | 4.738,50                                 |
| 23426      | SEAT    | ALHAMBRA 2.0 TDI 150CV                 | 0,5397                | 2.023,88                                 | 2.428,65                                 | 4.047,75                                 | 4.857,30                                 |
| 23427      | SEAT    | ALHAMBRA 2.0 TDI 184CV                 | 0,5775                | 2.165,63                                 | 2.598,75                                 | 4.331,25                                 | 5.197,50                                 |
| 28653      | SEAT    | ALHAMBRA 2.0 TDI DSG 150CV             | 0,5868                | 2.200,50                                 | 2.640,60                                 | 4.401,00                                 | 5.281,20                                 |
| 28654      | SEAT    | ALHAMBRA 2.0 TDI DSG 177CV             | 0,6040                | 2.265,00                                 | 2.718,00                                 | 4.530,00                                 | 5.436,00                                 |
| 25948      | SEAT    | ARONA 1.6 TDI 115CV                    | 0,4220                | 1.582,50                                 | 1.899,00                                 | 3.165,00                                 | 3.798,00                                 |
| 25171      | SEAT    | ARONA 1.6 TDI 95CV                     | 0,4138                | 1.551,75                                 | 1.862,10                                 | 3.103,50                                 | 3.724,20                                 |
| 29367      | SEAT    | ARONA 2020 1.6 TDI 95CV                | 0,3993                | 1.497,38                                 | 1.796,85                                 | 2.994,75                                 | 3.593,70                                 |
| 29126      | SEAT    | ATECA 1.6 TDI 115CV                    | 0,4542                | 1.703,25                                 | 2.043,90                                 | 3.406,50                                 | 4.087,80                                 |
| 22884      | SEAT    | ATECA 1.6 TDI 116CV                    | 0,4489                | 1.683,38                                 | 2.020,05                                 | 3.366,75                                 | 4.040,10                                 |
| 29533      | SEAT    | ATECA 2.0 TDI 115CV                    | 0,5157                | 1.933,88                                 | 2.320,65                                 | 3.867,75                                 | 4.641,30                                 |
| 22885      | SEAT    | ATECA 2.0 TDI 150CV                    | 0,4699                | 1.762,13                                 | 2.114,55                                 | 3.524,25                                 | 4.229,10                                 |
| 22882      | SEAT    | ATECA 2.0 TDI 4DRIVE 150CV             | 0,5376                | 2.016,00                                 | 2.419,20                                 | 4.032,00                                 | 4.838,40                                 |
| 22883      | SEAT    | ATECA 2.0 TDI 4DRIVE 190CV             | 0,5446                | 2.042,25                                 | 2.450,70                                 | 4.084,50                                 | 4.901,40                                 |
| 29128      | SEAT    | ATECA 2.0 TDI 4X4 150CV                | 0,5830                | 2.186,25                                 | 2.623,50                                 | 4.372,50                                 | 5.247,00                                 |
| 26010      | SEAT    | IBIZA 1.6 TDI 115CV MY2017             | 0,3981                | 1.492,88                                 | 1.791,45                                 | 2.985,75                                 | 3.582,90                                 |
| 25169      | SEAT    | IBIZA 1.6 TDI 80CV MY2017              | 0,3783                | 1.418,63                                 | 1.702,35                                 | 2.837,25                                 | 3.404,70                                 |
| 25170      | SEAT    | IBIZA 1.6 TDI 95CV MY2017              | 0,3900                | 1.462,50                                 | 1.755,00                                 | 2.925,00                                 | 3.510,00                                 |
| 29363      | SEAT    | IBIZA 2020 1.6 TDI 95CV                | 0,3842                | 1.440,75                                 | 1.728,90                                 | 2.881,50                                 | 3.457,80                                 |
| 23412      | SEAT    | LEON 1.6 TDI 115CV                     | 0,4175                | 1.565,63                                 | 1.878,75                                 | 3.131,25                                 | 3.757,50                                 |
| 29124      | SEAT    | LEON 2020 2.0 TDI 115CV                | 0,4718                | 1.769,25                                 | 2.123,10                                 | 3.538,50                                 | 4.246,20                                 |
| 28957      | SEAT    | LEON 2020 2.0 TDI DSG 150CV            | 0,5059                | 1.897,13                                 | 2.276,55                                 | 3.794,25                                 | 4.553,10                                 |



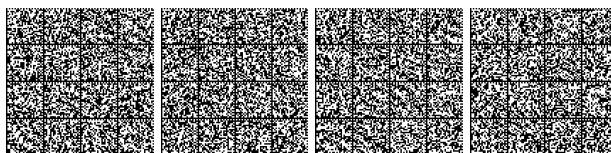
**FRINGE BENEFIT 2026**  
**AUTOVEICOLI A GASOLIO FUORI PRODUZIONE**

| ID Modello | 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) |
|------------|-----------|---------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 28962      | SEAT      | LEON SPORTSTOURER 2020 2.0 TDI DSG 150CV SW | 0,5130                | 1.923,75                                 | 2.308,50                                 | 3.847,50                                 | 4.617,00                                 |
| 29615      | SEAT      | LEON SPORTSTOURER 2020 2.0 TDI FR 115CV SW  | 0,4911                | 1.841,63                                 | 2.209,95                                 | 3.683,25                                 | 4.419,90                                 |
| 23413      | SEAT      | LEON ST 1.6 TDI 115CV SW                    | 0,4215                | 1.580,63                                 | 1.896,75                                 | 3.161,25                                 | 3.793,50                                 |
| 28116      | SEAT      | TARRACO 2019 2.0 TDI 150CV                  | 0,5796                | 2.173,50                                 | 2.608,20                                 | 4.347,00                                 | 5.216,40                                 |
| 28117      | SEAT      | TARRACO 2019 2.0 TDI 150CV 4X4              | 0,5658                | 2.121,75                                 | 2.546,10                                 | 4.243,50                                 | 5.092,20                                 |
| 28118      | SEAT      | TARRACO 2019 2.0 TDI 190CV 4X4              | 0,6051                | 2.269,13                                 | 2.722,95                                 | 4.538,25                                 | 5.445,90                                 |
| 22667      | SKODA     | FABIA 1.4 TDI 75CV                          | 0,3461                | 1.297,88                                 | 1.557,45                                 | 2.595,75                                 | 3.114,90                                 |
| 21985      | SKODA     | FABIA 1.4 TDI 90CV .                        | 0,3616                | 1.356,00                                 | 1.627,20                                 | 2.712,00                                 | 3.254,40                                 |
| 22054      | SKODA     | FABIA WAGON 1.4 TDI 105CV                   | 0,3854                | 1.445,25                                 | 1.734,30                                 | 2.890,50                                 | 3.468,60                                 |
| 22668      | SKODA     | FABIA WAGON 1.4 TDI 75CV                    | 0,3508                | 1.315,50                                 | 1.578,60                                 | 2.631,00                                 | 3.157,20                                 |
| 22053      | SKODA     | FABIA WAGON 1.4 TDI 90CV                    | 0,3639                | 1.364,63                                 | 1.637,55                                 | 2.729,25                                 | 3.275,10                                 |
| 28694      | SKODA     | KAMIQ 1.6 TDI 115CV                         | 0,4336                | 1.626,00                                 | 1.951,20                                 | 3.252,00                                 | 3.902,40                                 |
| 25190      | SKODA     | KAROK 1.6 TDI 115CV                         | 0,4560                | 1.710,00                                 | 2.052,00                                 | 3.420,00                                 | 4.104,00                                 |
| 25191      | SKODA     | KAROK 2.0 TDI 4X4 150CV                     | 0,4962                | 1.860,75                                 | 2.232,90                                 | 3.721,50                                 | 4.465,80                                 |
| 28467      | SKODA     | KAROK 2.0 TDI 4X4 190CV                     | 0,5454                | 2.045,25                                 | 2.454,30                                 | 4.090,50                                 | 4.908,60                                 |
| 29241      | SKODA     | KAROK 2020 1.6 TDI SCR 116CV                | 0,4423                | 1.658,63                                 | 1.990,35                                 | 3.317,25                                 | 3.980,70                                 |
| 28716      | SKODA     | KAROQ 2.0 TDI 2X4 150CV                     | 0,5372                | 2.014,50                                 | 2.417,40                                 | 4.029,00                                 | 4.834,80                                 |
| 28964      | SKODA     | KODIAQ 2.0 RS BIT D 240CV 4X4               | 0,6493                | 2.434,88                                 | 2.921,85                                 | 4.869,75                                 | 5.843,70                                 |
| 23417      | SKODA     | KODIAQ 2.0 TDI 150CV 2X4                    | 0,5871                | 2.201,63                                 | 2.641,95                                 | 4.403,25                                 | 5.283,90                                 |
| 23418      | SKODA     | KODIAQ 2.0 TDI 150CV 4X4                    | 0,6269                | 2.350,88                                 | 2.821,05                                 | 4.701,75                                 | 5.642,10                                 |
| 23419      | SKODA     | KODIAQ 2.0 TDI 190CV 4X4                    | 0,5804                | 2.176,50                                 | 2.611,80                                 | 4.353,00                                 | 5.223,60                                 |
| 29986      | SKODA     | KODIAQ 2.0 TDI 200CV 4WD                    | 0,6620                | 2.482,50                                 | 2.979,00                                 | 4.965,00                                 | 5.958,00                                 |
| 27055      | SKODA     | OCTAVIA 1.6 TDI 115CV                       | 0,4259                | 1.597,13                                 | 1.916,55                                 | 3.194,25                                 | 3.833,10                                 |
| 23694      | SKODA     | OCTAVIA 2.0 TDI 150CV                       | 0,4558                | 1.709,25                                 | 2.051,10                                 | 3.418,50                                 | 4.102,20                                 |
| 27816      | SKODA     | OCTAVIA 2.0 TDI 184CV                       | 0,5228                | 1.960,50                                 | 2.352,60                                 | 3.921,00                                 | 4.705,20                                 |
| 28898      | SKODA     | OCTAVIA 2020 2.0 TDI 116CV                  | 0,4996                | 1.873,50                                 | 2.248,20                                 | 3.747,00                                 | 4.496,40                                 |
| 29459      | SKODA     | OCTAVIA 2020 2.0 TDI 200CV                  | 0,6272                | 2.352,00                                 | 2.822,40                                 | 4.704,00                                 | 5.644,80                                 |
| 24388      | SKODA     | OCTAVIA WAGON 1.6 TDI 115CV SW              | 0,4332                | 1.624,50                                 | 1.949,40                                 | 3.249,00                                 | 3.898,80                                 |
| 23696      | SKODA     | OCTAVIA WAGON 2.0 TDI 150CV SW              | 0,4614                | 1.730,25                                 | 2.076,30                                 | 3.460,50                                 | 4.152,60                                 |
| 27817      | SKODA     | OCTAVIA WAGON 2.0 TDI 184CV SW              | 0,5285                | 1.981,88                                 | 2.378,25                                 | 3.963,75                                 | 4.756,50                                 |
| 23697      | SKODA     | OCTAVIA WAGON 2.0 TDI 4X4 150CV SW          | 0,4884                | 1.831,50                                 | 2.197,80                                 | 3.663,00                                 | 4.395,60                                 |
| 27818      | SKODA     | OCTAVIA WAGON 2.0 TDI 4X4 184CV SW          | 0,5338                | 2.001,75                                 | 2.402,10                                 | 4.003,50                                 | 4.804,20                                 |
| 29987      | SKODA     | OCTAVIA WAGON 2020 2.0 RS TDI 4X4 200CV     | 0,6314                | 2.367,75                                 | 2.841,30                                 | 4.735,50                                 | 5.682,60                                 |
| 28900      | SKODA     | OCTAVIA WAGON 2020 2.0 TDI 116CV            | 0,5067                | 1.900,13                                 | 2.280,15                                 | 3.800,25                                 | 4.560,30                                 |
| 29460      | SKODA     | OCTAVIA WAGON 2020 2.0 TDI 200CV            | 0,6343                | 2.378,63                                 | 2.854,35                                 | 4.757,25                                 | 5.708,70                                 |
| 29534      | SKODA     | OCTAVIA WAGON 2020 2.0 TDI 4X4 150CV        | 0,5552                | 2.082,00                                 | 2.498,40                                 | 4.164,00                                 | 4.996,80                                 |
| 22376      | SKODA     | RAPID 1.4 TDI CR 90CV                       | 0,3883                | 1.456,13                                 | 1.747,35                                 | 2.912,25                                 | 3.494,70                                 |
| 22377      | SKODA     | RAPID 1.6 TDI CR 115CV                      | 0,4168                | 1.563,00                                 | 1.875,60                                 | 3.126,00                                 | 3.751,20                                 |
| 28283      | SKODA     | SCALA 2019 1.6 TDI 115CV                    | 0,4158                | 1.559,25                                 | 1.871,10                                 | 3.118,50                                 | 3.742,20                                 |
| 27935      | SKODA     | SUPERB 1.6 TDI SCR 120CV                    | 0,5160                | 1.935,00                                 | 2.322,00                                 | 3.870,00                                 | 4.644,00                                 |
| 22526      | SKODA     | SUPERB 2.0 TDI 190CV                        | 0,5492                | 2.059,50                                 | 2.471,40                                 | 4.119,00                                 | 4.942,80                                 |
| 22527      | SKODA     | SUPERB 2.0 TDI 190CV 4X4                    | 0,5752                | 2.157,00                                 | 2.588,40                                 | 4.314,00                                 | 5.176,80                                 |
| 29372      | SKODA     | SUPERB 2.0 TDI EVO 200CV 2X4                | 0,6363                | 2.386,13                                 | 2.863,35                                 | 4.772,25                                 | 5.726,70                                 |
| 29373      | SKODA     | SUPERB 2.0 TDI EVO 200CV 4X4                | 0,6505                | 2.439,38                                 | 2.927,25                                 | 4.878,75                                 | 5.854,50                                 |
| 25968      | SKODA     | SUPERB 2.0 TDI SCR 150CV                    | 0,5904                | 2.214,00                                 | 2.656,80                                 | 4.428,00                                 | 5.313,60                                 |
| 29237      | SKODA     | SUPERB 2020 2.0 TDI 122CV                   | 0,5177                | 1.941,38                                 | 2.329,65                                 | 3.882,75                                 | 4.659,30                                 |
| 23500      | SKODA     | SUPERB WAGON 1.6 TDI 120CV                  | 0,4999                | 1.874,63                                 | 2.249,55                                 | 3.749,25                                 | 4.499,10                                 |
| 23501      | SKODA     | SUPERB WAGON 2.0 TDI DSG 150CV              | 0,6221                | 2.332,88                                 | 2.799,45                                 | 4.665,75                                 | 5.598,90                                 |
| 23502      | SKODA     | SUPERB WAGON 2.0 TDI DSG 190CV              | 0,5607                | 2.102,63                                 | 2.523,15                                 | 4.205,25                                 | 5.046,30                                 |
| 23503      | SKODA     | SUPERB WAGON 2.0 TDI DSG 4X4 190CV          | 0,5833                | 2.187,38                                 | 2.624,85                                 | 4.374,75                                 | 5.249,70                                 |
| 29374      | SKODA     | SUPERB WAGON 2.0 TDI EVO 200CV 2X4          | 0,6354                | 2.382,75                                 | 2.859,30                                 | 4.765,50                                 | 5.718,60                                 |
| 29375      | SKODA     | SUPERB WAGON 2.0 TDI EVO 200CV 4X4          | 0,6566                | 2.462,25                                 | 2.954,70                                 | 4.924,50                                 | 5.909,40                                 |
| 25969      | SKODA     | SUPERB WAGON 2.0 TDI SCR 150CV              | 0,5306                | 1.989,75                                 | 2.387,70                                 | 3.979,50                                 | 4.775,40                                 |
| 29238      | SKODA     | SUPERB WAGON 2020 2.0 TDI 122CV             | 0,5257                | 1.971,38                                 | 2.365,65                                 | 3.942,75                                 | 4.731,30                                 |
| 22669      | SSANGYONG | KORANDO 2.2 E-XDI 178CV 2WD                 | 0,4779                | 1.792,13                                 | 2.150,55                                 | 3.584,25                                 | 4.301,10                                 |
| 22670      | SSANGYONG | KORANDO 2.2 E-XDI 178CV 4WD                 | 0,5005                | 1.876,88                                 | 2.252,25                                 | 3.753,75                                 | 4.504,50                                 |
| 28572      | SSANGYONG | KORANDO 2019 1.6D 2WD 136CV                 | 0,5139                | 1.927,13                                 | 2.312,55                                 | 3.854,25                                 | 4.625,10                                 |
| 28573      | SSANGYONG | KORANDO 2019 1.6D AWD 136CV                 | 0,5413                | 2.029,88                                 | 2.435,85                                 | 4.059,75                                 | 4.871,70                                 |
| 25192      | SSANGYONG | REXTON 2.2D 181CV 2WD                       | 0,6181                | 2.317,88                                 | 2.781,45                                 | 4.635,75                                 | 5.562,90                                 |
| 25193      | SSANGYONG | REXTON 2.2D 181CV 4WD                       | 0,6358                | 2.384,25                                 | 2.861,10                                 | 4.768,50                                 | 5.722,20                                 |
| 29691      | SSANGYONG | REXTON 2.2D 202CV 4WD                       | 0,7143                | 2.678,63                                 | 3.214,35                                 | 5.357,25                                 | 6.428,70                                 |
| 22634      | SSANGYONG | RODIUS 2.2D 178CV 2WD                       | 0,5590                | 2.096,25                                 | 2.515,50                                 | 4.192,50                                 | 5.031,00                                 |
| 22635      | SSANGYONG | RODIUS 2.2D 178CV 4WD                       | 0,5959                | 2.234,63                                 | 2.681,55                                 | 4.469,25                                 | 5.363,10                                 |



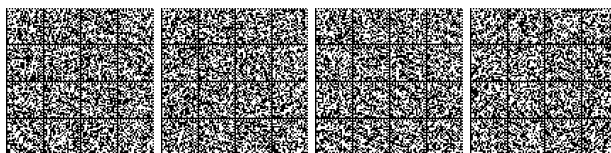
**FRINGE BENEFIT 2026**  
**AUTOVEICOLI A GASOLIO FUORI PRODUZIONE**

| ID Modello | 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) |
|------------|------------|-------------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 22387      | SSANGYONG  | TIVOLI 1.6D 115CV                               | 0,3903                | 1.463,63                                 | 1.756,35                                 | 2.927,25                                 | 3.512,70                                 |
| 29136      | SSANGYONG  | TIVOLI 2020 1.6D 136CV                          | 0,4401                | 1.650,38                                 | 1.980,45                                 | 3.300,75                                 | 3.960,90                                 |
| 22914      | SSANGYONG  | XLV 1.6D 115CV                                  | 0,4370                | 1.638,75                                 | 1.966,50                                 | 3.277,50                                 | 3.933,00                                 |
| 21166      | SUBARU     | FORESTER 2.0D 147CV                             | 0,5348                | 2.005,50                                 | 2.406,60                                 | 4.011,00                                 | 4.813,20                                 |
| 22111      | SUBARU     | OUTBACK 2.0 D LINEARTRONIC 150CV                | 0,5726                | 2.147,25                                 | 2.576,70                                 | 4.294,50                                 | 5.153,40                                 |
| 23703      | SUZUKI     | S-CROSS 1.6 120CV                               | 0,4080                | 1.530,00                                 | 1.836,00                                 | 3.060,00                                 | 3.672,00                                 |
| 23704      | SUZUKI     | S-CROSS 1.6 120CV 4WD                           | 0,4247                | 1.592,63                                 | 1.911,15                                 | 3.185,25                                 | 3.822,30                                 |
| 22409      | TOYOTA     | AURIS 1.4D 90CV                                 | 0,3866                | 1.449,75                                 | 1.739,70                                 | 2.899,50                                 | 3.479,40                                 |
| 22410      | TOYOTA     | AURIS 1.6D 4D 112CV                             | 0,4224                | 1.584,00                                 | 1.900,80                                 | 3.168,00                                 | 3.801,60                                 |
| 22528      | TOYOTA     | LAND CRUISER 2.8 D4-D 177CV                     | 0,6951                | 2.606,63                                 | 3.127,95                                 | 5.213,25                                 | 6.255,90                                 |
| 22529      | TOYOTA     | LAND CRUISER 2.8 D4-D 177CV LOUNGE              | 0,7627                | 2.860,13                                 | 3.432,15                                 | 5.720,25                                 | 6.864,30                                 |
| 24748      | TOYOTA     | PROACE 2.0D 177CV 9 POSTI                       | 0,5560                | 2.085,00                                 | 2.502,00                                 | 4.170,00                                 | 5.004,00                                 |
| 28263      | TOYOTA     | PROACE VERSO 1.5D 120CV 9 POSTI                 | 0,5337                | 2.001,38                                 | 2.401,65                                 | 4.002,75                                 | 4.803,30                                 |
| 22693      | TOYOTA     | RAV4 2.0 D-4D 143CV 2WD                         | 0,4847                | 1.817,63                                 | 2.181,15                                 | 3.635,25                                 | 4.362,30                                 |
| 22118      | TOYOTA     | VERSO 1.6 D-4D 110CV                            | 0,4377                | 1.641,38                                 | 1.969,65                                 | 3.282,75                                 | 3.939,30                                 |
| 21758      | TOYOTA     | YARIS 1.4 D-4D 90CV MY2014                      | 0,3448                | 1.293,00                                 | 1.551,60                                 | 2.586,00                                 | 3.103,20                                 |
| 29484      | VOLKSWAGEN | AMAROK 3.0 204CV                                | 0,6498                | 2.436,75                                 | 2.924,10                                 | 4.873,50                                 | 5.848,20                                 |
| 23773      | VOLKSWAGEN | ARTEON 2.0 BITDI 4MOTION 240CV 4WD              | 0,6871                | 2.576,63                                 | 3.091,95                                 | 5.153,25                                 | 6.183,90                                 |
| 28797      | VOLKSWAGEN | ARTEON 2.0 BI-TDI 4MOTION 240CV                 | 0,7022                | 2.633,25                                 | 3.159,90                                 | 5.266,50                                 | 6.319,80                                 |
| 23770      | VOLKSWAGEN | ARTEON 2.0 TDI 150CV                            | 0,6022                | 2.258,25                                 | 2.709,90                                 | 4.516,50                                 | 5.419,80                                 |
| 23771      | VOLKSWAGEN | ARTEON 2.0 TDI 190CV                            | 0,6366                | 2.387,25                                 | 2.864,70                                 | 4.774,50                                 | 5.729,40                                 |
| 23772      | VOLKSWAGEN | ARTEON 2.0 TDI 4MOTION 190CV 4WD                | 0,6523                | 2.446,13                                 | 2.935,35                                 | 4.892,25                                 | 5.870,70                                 |
| 28320      | VOLKSWAGEN | CADDY 2.0 TDI 102CV                             | 0,5054                | 1.895,25                                 | 2.274,30                                 | 3.790,50                                 | 4.548,60                                 |
| 29620      | VOLKSWAGEN | CADDY 2.0 TDI 122CV                             | 0,5391                | 2.021,63                                 | 2.425,95                                 | 4.043,25                                 | 4.851,90                                 |
| 22556      | VOLKSWAGEN | CARAVELLE 2.0 TDI 204CV                         | 0,6110                | 2.291,25                                 | 2.749,50                                 | 4.582,50                                 | 5.499,00                                 |
| 23382      | VOLKSWAGEN | GOLF SPORTSVAN 1.6 TDI 115CV                    | 0,4392                | 1.647,00                                 | 1.976,40                                 | 3.294,00                                 | 3.952,80                                 |
| 21636      | VOLKSWAGEN | GOLF SPORTSVAN 2.0 TDI 150CV                    | 0,5129                | 1.923,38                                 | 2.308,05                                 | 3.846,75                                 | 4.616,10                                 |
| 29385      | VOLKSWAGEN | GOLF VARIANT VIII 2020 2.0 TDI 116CV            | 0,4996                | 1.873,50                                 | 2.248,20                                 | 3.747,00                                 | 4.496,40                                 |
| 29386      | VOLKSWAGEN | GOLF VARIANT VIII 2020 2.0 TDI 150CV            | 0,5379                | 2.017,13                                 | 2.420,55                                 | 4.034,25                                 | 4.841,10                                 |
| 22231      | VOLKSWAGEN | GOLF VII 1.6 TDI 110CV 4MOTION                  | 0,4648                | 1.743,00                                 | 2.091,60                                 | 3.486,00                                 | 4.183,20                                 |
| 23710      | VOLKSWAGEN | GOLF VII 1.6 TDI BLUEMOT 90CV                   | 0,4202                | 1.575,75                                 | 1.890,90                                 | 3.151,50                                 | 3.781,80                                 |
| 23712      | VOLKSWAGEN | GOLF VII 1.6 TDI BLUEMOT. TECH 115CV            | 0,4431                | 1.661,63                                 | 1.993,95                                 | 3.323,25                                 | 3.987,90                                 |
| 21194      | VOLKSWAGEN | GOLF VII 2.0 GTD BLUEMOT. TECH 184CV            | 0,5375                | 2.015,63                                 | 2.418,75                                 | 4.031,25                                 | 4.837,50                                 |
| 23711      | VOLKSWAGEN | GOLF VII 2.0 TDI BLUE MOTION 150CV              | 0,4769                | 1.788,38                                 | 2.146,05                                 | 3.576,75                                 | 4.292,10                                 |
| 23721      | VOLKSWAGEN | GOLF VII VARIANT 1.6 TDI 115CV                  | 0,4332                | 1.624,50                                 | 1.949,40                                 | 3.249,00                                 | 3.898,80                                 |
| 23713      | VOLKSWAGEN | GOLF VII VARIANT 1.6 TDI TREND 90CV             | 0,4192                | 1.572,00                                 | 1.886,40                                 | 3.144,00                                 | 3.772,80                                 |
| 23274      | VOLKSWAGEN | GOLF VII VARIANT 2.0 TDI ALLTRACK 184 CV        | 0,5323                | 1.996,13                                 | 2.395,35                                 | 3.992,25                                 | 4.790,70                                 |
| 23714      | VOLKSWAGEN | GOLF VII VARIANT 2.0 TDI BMT 150CV              | 0,5073                | 1.902,38                                 | 2.282,85                                 | 3.804,75                                 | 4.565,70                                 |
| 28790      | VOLKSWAGEN | GOLF VIII 2020 2.0 TDI 115CV                    | 0,4978                | 1.866,75                                 | 2.240,10                                 | 3.733,50                                 | 4.480,20                                 |
| 28791      | VOLKSWAGEN | GOLF VIII 2020 2.0 TDI 150CV                    | 0,5367                | 2.012,63                                 | 2.415,15                                 | 4.025,25                                 | 4.830,30                                 |
| 29703      | VOLKSWAGEN | GOLF VIII 2020 2.0 TDI 200CV                    | 0,6185                | 2.319,38                                 | 2.783,25                                 | 4.638,75                                 | 5.566,50                                 |
| 23095      | VOLKSWAGEN | MAGGIOLINO 2.0 TDI BLUEMOTION 110CV MY2016      | 0,4544                | 1.704,00                                 | 2.044,80                                 | 3.408,00                                 | 4.089,60                                 |
| 23096      | VOLKSWAGEN | MAGGIOLINO 2.0 TDI BLUEMOTION 150CV MY2016      | 0,4908                | 1.840,50                                 | 2.208,60                                 | 3.681,00                                 | 4.417,20                                 |
| 22639      | VOLKSWAGEN | MULTIVAN 2.0 150CV                              | 0,7244                | 2.716,50                                 | 3.259,80                                 | 5.433,00                                 | 6.519,60                                 |
| 21646      | VOLKSWAGEN | PASSAT 1.6 TDI 120CV EURO 6                     | 0,4742                | 1.778,25                                 | 2.133,90                                 | 3.556,50                                 | 4.267,80                                 |
| 22532      | VOLKSWAGEN | PASSAT 2.0 BITDI 4MOTION 240CV                  | 0,6174                | 2.315,25                                 | 2.778,30                                 | 4.630,50                                 | 5.556,60                                 |
| 21647      | VOLKSWAGEN | PASSAT 2.0 TDI 150CV EURO 6                     | 0,5253                | 1.969,88                                 | 2.363,85                                 | 3.939,75                                 | 4.727,70                                 |
| 21648      | VOLKSWAGEN | PASSAT 2.0 TDI 190CV EURO 6                     | 0,5662                | 2.123,25                                 | 2.547,90                                 | 4.246,50                                 | 5.095,80                                 |
| 28474      | VOLKSWAGEN | PASSAT 2019 1.6 TDI 120CV                       | 0,4976                | 1.866,00                                 | 2.239,20                                 | 3.732,00                                 | 4.478,40                                 |
| 28478      | VOLKSWAGEN | PASSAT 2019 2.0 BITDI 4MOTION DSG 240CV         | 0,6550                | 2.456,25                                 | 2.947,50                                 | 4.912,50                                 | 5.895,00                                 |
| 29206      | VOLKSWAGEN | PASSAT 2019 2.0 TDI 122CV                       | 0,5162                | 1.935,75                                 | 2.322,90                                 | 3.871,50                                 | 4.645,80                                 |
| 28475      | VOLKSWAGEN | PASSAT 2019 2.0 TDI 150CV                       | 0,5260                | 1.972,50                                 | 2.367,00                                 | 3.945,00                                 | 4.734,00                                 |
| 28476      | VOLKSWAGEN | PASSAT 2019 2.0 TDI 190CV                       | 0,5800                | 2.175,00                                 | 2.610,00                                 | 4.350,00                                 | 5.220,00                                 |
| 28477      | VOLKSWAGEN | PASSAT 2019 2.0 TDI 190CV 4X4                   | 0,6007                | 2.252,63                                 | 2.703,15                                 | 4.505,25                                 | 5.406,30                                 |
| 21651      | VOLKSWAGEN | PASSAT VARIANT 1.6 TDI 120CV EURO 6 SW          | 0,4801                | 1.800,38                                 | 2.160,45                                 | 3.600,75                                 | 4.320,90                                 |
| 21652      | VOLKSWAGEN | PASSAT VARIANT 2.0 TDI 150CV EURO 6 SW          | 0,5294                | 1.985,25                                 | 2.382,30                                 | 3.970,50                                 | 4.764,60                                 |
| 21653      | VOLKSWAGEN | PASSAT VARIANT 2.0 TDI 190CV EURO 6 SW          | 0,5716                | 2.143,50                                 | 2.572,20                                 | 4.287,00                                 | 5.144,40                                 |
| 28578      | VOLKSWAGEN | PASSAT VARIANT 2019 1.6 TDI 120CV               | 0,5087                | 1.907,63                                 | 2.289,15                                 | 3.815,25                                 | 4.578,30                                 |
| 28582      | VOLKSWAGEN | PASSAT VARIANT 2019 2.0 BITDI 4MOTION DSG 240CV | 0,6581                | 2.467,88                                 | 2.961,45                                 | 4.935,75                                 | 5.922,90                                 |
| 29207      | VOLKSWAGEN | PASSAT VARIANT 2019 2.0 TDI 122CV               | 0,5898                | 2.211,75                                 | 2.654,10                                 | 4.423,50                                 | 5.308,20                                 |
| 28579      | VOLKSWAGEN | PASSAT VARIANT 2019 2.0 TDI 150CV               | 0,5983                | 2.243,63                                 | 2.692,35                                 | 4.487,25                                 | 5.384,70                                 |
| 28580      | VOLKSWAGEN | PASSAT VARIANT 2019 2.0 TDI 190CV               | 0,5884                | 2.206,50                                 | 2.647,80                                 | 4.413,00                                 | 5.295,60                                 |
| 28581      | VOLKSWAGEN | PASSAT VARIANT 2019 2.0 TDI 190CV 4X4           | 0,6081                | 2.280,38                                 | 2.736,45                                 | 4.560,75                                 | 5.472,90                                 |



**FRINGE BENEFIT 2026**  
**AUTOVEICOLI A GASOLIO FUORI PRODUZIONE**

| ID Modello | 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) |
|------------|------------|-----------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 29387      | VOLKSWAGEN | PASSAT VARIANT 2019 2.0 TDI 200CV             | 0,6691                | 2.509,13                                 | 3.010,95                                 | 5.018,25                                 | 6.021,90                                 |
| 29388      | VOLKSWAGEN | PASSAT VARIANT 2019 2.0 TDI 200CV 4X4         | 0,6920                | 2.595,00                                 | 3.114,00                                 | 5.190,00                                 | 6.228,00                                 |
| 23559      | VOLKSWAGEN | PASSAT VARIANT ALLTRACK 2.0 TDI 150CV 4MOTION | 0,5636                | 2.113,50                                 | 2.536,20                                 | 4.227,00                                 | 5.072,40                                 |
| 22893      | VOLKSWAGEN | PASSAT VARIANT ALLTRACK 2.0 TDI 190CV 4MOTION | 0,6000                | 2.250,00                                 | 2.700,00                                 | 4.500,00                                 | 5.400,00                                 |
| 25195      | VOLKSWAGEN | POLO 1.6 TDI 80CV MY2018                      | 0,4023                | 1.508,63                                 | 1.810,35                                 | 3.017,25                                 | 3.620,70                                 |
| 25196      | VOLKSWAGEN | POLO 1.6 TDI 95CV MY2018                      | 0,4336                | 1.626,00                                 | 1.951,20                                 | 3.252,00                                 | 3.902,40                                 |
| 22395      | VOLKSWAGEN | SHARAN 2.0 TDI 150CV                          | 0,5545                | 2.079,38                                 | 2.495,25                                 | 4.158,75                                 | 4.990,50                                 |
| 22396      | VOLKSWAGEN | SHARAN 2.0 TDI 150CV 4MOTION                  | 0,6038                | 2.264,25                                 | 2.717,10                                 | 4.528,50                                 | 5.434,20                                 |
| 22397      | VOLKSWAGEN | SHARAN 2.0 TDI 184CV                          | 0,6139                | 2.302,13                                 | 2.762,55                                 | 4.604,25                                 | 5.525,10                                 |
| 28798      | VOLKSWAGEN | SHARAN 2.0 TDI 177CV 2X4                      | 0,6471                | 2.426,63                                 | 2.911,95                                 | 4.853,25                                 | 5.823,90                                 |
| 28799      | VOLKSWAGEN | SHARAN 2.0 TDI 177CV 4X4                      | 0,6619                | 2.482,13                                 | 2.978,55                                 | 4.964,25                                 | 5.957,10                                 |
| 28324      | VOLKSWAGEN | T-CROSS 2019 1.6 TDI 95CV                     | 0,4133                | 1.549,88                                 | 1.859,85                                 | 3.099,75                                 | 3.719,70                                 |
| 22897      | VOLKSWAGEN | TIGUAN 1.6 TDI 115CV MY2016                   | 0,4842                | 1.815,75                                 | 2.178,90                                 | 3.631,50                                 | 4.357,80                                 |
| 24729      | VOLKSWAGEN | TIGUAN 2.0 BITDI 240CV 4 MOTION MY2017        | 0,6519                | 2.444,63                                 | 2.933,55                                 | 4.889,25                                 | 5.867,10                                 |
| 29250      | VOLKSWAGEN | TIGUAN 2.0 TDI 122CV                          | 0,5695                | 2.135,63                                 | 2.562,75                                 | 4.271,25                                 | 5.125,50                                 |
| 29141      | VOLKSWAGEN | TIGUAN 2.0 TDI 150CV 2X4                      | 0,5977                | 2.241,38                                 | 2.689,65                                 | 4.482,75                                 | 5.379,30                                 |
| 29142      | VOLKSWAGEN | TIGUAN 2.0 TDI 150CV 4X4                      | 0,6167                | 2.312,63                                 | 2.775,15                                 | 4.625,25                                 | 5.550,30                                 |
| 22768      | VOLKSWAGEN | TIGUAN 2.0 TDI 150CV MY2016                   | 0,5231                | 1.961,63                                 | 2.353,95                                 | 3.923,25                                 | 4.707,90                                 |
| 22769      | VOLKSWAGEN | TIGUAN 2.0 TDI 150CV 4MOTION MY2016           | 0,5479                | 2.054,63                                 | 2.465,55                                 | 4.109,25                                 | 4.931,10                                 |
| 22770      | VOLKSWAGEN | TIGUAN 2.0 TDI 190CV 4 MOTION MY2016          | 0,5990                | 2.246,25                                 | 2.695,50                                 | 4.492,50                                 | 5.391,00                                 |
| 28242      | VOLKSWAGEN | TIGUAN 2.0 TDI 4MOTION 190CV                  | 0,6059                | 2.272,13                                 | 2.726,55                                 | 4.544,25                                 | 5.453,10                                 |
| 29390      | VOLKSWAGEN | TIGUAN 2.0 TDI 4MOTION 200CV                  | 0,6657                | 2.496,38                                 | 2.995,65                                 | 4.992,75                                 | 5.991,30                                 |
| 28616      | VOLKSWAGEN | TIGUAN ALLSPACE 2.0 BITDI 4MOTION 240CV       | 0,6902                | 2.588,25                                 | 3.105,90                                 | 5.176,50                                 | 6.211,80                                 |
| 24308      | VOLKSWAGEN | TIGUAN ALLSPACE 2.0 TDI 150CV                 | 0,6326                | 2.372,25                                 | 2.846,70                                 | 4.744,50                                 | 5.693,40                                 |
| 24309      | VOLKSWAGEN | TIGUAN ALLSPACE 2.0 TDI 4 MOTION 150CV 4WD    | 0,6588                | 2.470,50                                 | 2.964,60                                 | 4.941,00                                 | 5.929,20                                 |
| 28615      | VOLKSWAGEN | TIGUAN ALLSPACE 2.0 TDI 4MOTION 190CV         | 0,6450                | 2.418,75                                 | 2.902,50                                 | 4.837,50                                 | 5.805,00                                 |
| 24310      | VOLKSWAGEN | TIGUAN ALLSPACE 2.0 TDI 4MOTION 190CV 4WD     | 0,6322                | 2.370,75                                 | 2.844,90                                 | 4.741,50                                 | 5.689,80                                 |
| 29251      | VOLKSWAGEN | TIGUAN ALLSPACE 2.0 TDI 4MOTION 200CV         | 0,6897                | 2.586,38                                 | 3.103,65                                 | 5.172,75                                 | 6.207,30                                 |
| 29208      | VOLKSWAGEN | TOUAREG 2020 3.0 TDI 231CV                    | 0,7584                | 2.844,00                                 | 3.412,80                                 | 5.688,00                                 | 6.825,60                                 |
| 29209      | VOLKSWAGEN | TOUAREG 2020 3.0 TDI 286CV                    | 0,7934                | 2.975,25                                 | 3.570,30                                 | 5.950,50                                 | 7.140,60                                 |
| 29210      | VOLKSWAGEN | TOUAREG 2020 4.0 V8 TDI 421CV                 | 0,9944                | 3.729,00                                 | 4.474,80                                 | 7.458,00                                 | 8.949,60                                 |
| 26910      | VOLKSWAGEN | TOUAREG 3.0 TDI 230CV                         | 0,7445                | 2.791,88                                 | 3.350,25                                 | 5.583,75                                 | 6.700,50                                 |
| 26468      | VOLKSWAGEN | TOUAREG 3.0 TDI 286CV                         | 0,7920                | 2.970,00                                 | 3.564,00                                 | 5.940,00                                 | 7.128,00                                 |
| 28617      | VOLKSWAGEN | TOUAREG 4.0 TDI 420CV                         | 0,9950                | 3.731,25                                 | 4.477,50                                 | 7.462,50                                 | 8.955,00                                 |
| 22896      | VOLKSWAGEN | TOURAN 1.6 TDI 115CV                          | 0,4668                | 1.750,50                                 | 2.100,60                                 | 3.501,00                                 | 4.201,20                                 |
| 28618      | VOLKSWAGEN | TOURAN 2.0 TDI 116CV                          | 0,5288                | 1.983,00                                 | 2.379,60                                 | 3.966,00                                 | 4.759,20                                 |
| 29464      | VOLKSWAGEN | TOURAN 2.0 TDI 122CV                          | 0,5835                | 2.188,13                                 | 2.625,75                                 | 4.376,25                                 | 5.251,50                                 |
| 22394      | VOLKSWAGEN | TOURAN 2.0 TDI 150CV                          | 0,5166                | 1.937,25                                 | 2.324,70                                 | 3.874,50                                 | 4.649,40                                 |
| 29140      | VOLKSWAGEN | TOURAN 2.0 TDI 150CV 2WD                      | 0,6090                | 2.283,75                                 | 2.740,50                                 | 4.567,50                                 | 5.481,00                                 |
| 22531      | VOLKSWAGEN | TOURAN 2.0 TDI 190CV                          | 0,5527                | 2.072,63                                 | 2.487,15                                 | 4.145,25                                 | 4.974,30                                 |
| 26909      | VOLKSWAGEN | T-ROC 1.6 TDI BLUEMOTION 116CV                | 0,4660                | 1.747,50                                 | 2.097,00                                 | 3.495,00                                 | 4.194,00                                 |
| 22149      | VOLVO      | S60 2.0 D2 120CV                              | 0,4676                | 1.753,50                                 | 2.104,20                                 | 3.507,00                                 | 4.208,40                                 |
| 22150      | VOLVO      | S60 2.0 D3 150CV                              | 0,4961                | 1.860,38                                 | 2.232,45                                 | 3.720,75                                 | 4.464,90                                 |
| 22151      | VOLVO      | S60 2.0 D4 190CV                              | 0,5177                | 1.941,38                                 | 2.329,65                                 | 3.882,75                                 | 4.659,30                                 |
| 22152      | VOLVO      | S60 2.0 D5 GEARTRONIC 225CV                   | 0,5803                | 2.176,13                                 | 2.611,35                                 | 4.352,25                                 | 5.222,70                                 |
| 22153      | VOLVO      | S60 2.4 D4 AWD GEARTRONIC 190CV               | 0,5925                | 2.221,88                                 | 2.666,25                                 | 4.443,75                                 | 5.332,50                                 |
| 22899      | VOLVO      | S60 CROSS COUNTRY D3 2.0 150CV                | 0,5248                | 1.968,00                                 | 2.361,60                                 | 3.936,00                                 | 4.723,20                                 |
| 22401      | VOLVO      | S60 CROSS COUNTRY D4 2.0 190CV                | 0,5454                | 2.045,25                                 | 2.454,30                                 | 4.090,50                                 | 4.908,60                                 |
| 23788      | VOLVO      | S60 CROSS COUNTRY D4 2.0 4WD 190CV            | 0,6199                | 2.324,63                                 | 2.789,55                                 | 4.649,25                                 | 5.579,10                                 |
| 22794      | VOLVO      | S90 D3 2.0 150CV                              | 0,5432                | 2.037,00                                 | 2.444,40                                 | 4.074,00                                 | 4.888,80                                 |
| 28338      | VOLVO      | S90 D3 GEARTRONIC 2.0 150CV                   | 0,6261                | 2.347,88                                 | 2.817,45                                 | 4.695,75                                 | 5.634,90                                 |
| 22795      | VOLVO      | S90 D3 GEARTRONIC 2.0 150CV                   | 0,5717                | 2.143,88                                 | 2.572,65                                 | 4.287,75                                 | 5.145,30                                 |
| 22796      | VOLVO      | S90 D4 2.0 190CV                              | 0,5677                | 2.128,88                                 | 2.554,65                                 | 4.257,75                                 | 5.109,30                                 |
| 28339      | VOLVO      | S90 D4 GEARTRONIC 2.0 190CV                   | 0,6417                | 2.406,38                                 | 2.887,65                                 | 4.812,75                                 | 5.775,30                                 |
| 22797      | VOLVO      | S90 D4 GEARTRONIC 2.0 190CV                   | 0,5812                | 2.179,50                                 | 2.615,40                                 | 4.359,00                                 | 5.230,80                                 |
| 22798      | VOLVO      | S90 D4 GETRONIC 2.0 190CV AWD                 | 0,6155                | 2.308,13                                 | 2.769,75                                 | 4.616,25                                 | 5.539,50                                 |
| 28340      | VOLVO      | S90 D5 GEARTRONIC 2.0 235CV AWD               | 0,6740                | 2.527,50                                 | 3.033,00                                 | 5.055,00                                 | 6.066,00                                 |
| 22799      | VOLVO      | S90 D5 GEARTRONIC 2.0 235CV AWD               | 0,6675                | 2.503,13                                 | 3.003,75                                 | 5.006,25                                 | 6.007,50                                 |
| 22143      | VOLVO      | V40 D2 2.0 120CV                              | 0,4401                | 1.650,38                                 | 1.980,45                                 | 3.300,75                                 | 3.960,90                                 |
| 22144      | VOLVO      | V40 D2 2.0 GEARTRONIC 120CV                   | 0,4564                | 1.711,50                                 | 2.053,80                                 | 3.423,00                                 | 4.107,60                                 |
| 22122      | VOLVO      | V40 D2 CROSS COUNTRY 2.0 120CV                | 0,4584                | 1.719,00                                 | 2.062,80                                 | 3.438,00                                 | 4.125,60                                 |
| 23723      | VOLVO      | V40 D3 2.0 150CV ND                           | 0,4606                | 1.727,25                                 | 2.072,70                                 | 3.454,50                                 | 4.145,40                                 |
| 27592      | VOLVO      | V40 D3 2.0 GEARTRONIC 150CV                   | 0,4621                | 1.732,88                                 | 2.079,45                                 | 3.465,75                                 | 4.158,90                                 |



**FRINGE BENEFIT 2026**  
**AUTOVEICOLI A GASOLIO FUORI PRODUZIONE**

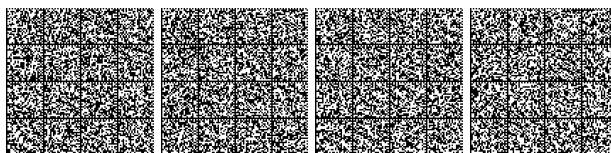
| ID Modello | Marca | Modello                                       | COSTO KM<br>15.000 KM | FRINGE<br>BENEFIT<br>ANNUALE<br>(25% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(30% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(50% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(60% CK) |
|------------|-------|-----------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 23725      | VOLVO | V40 D3 CROSS COUNTRY 2.0 150CV                | 0,4786                | 1.794,75                                 | 2.153,70                                 | 3.589,50                                 | 4.307,40                                 |
| 21858      | VOLVO | V40 D4 2.0 190CV                              | 0,5101                | 1.912,88                                 | 2.295,45                                 | 3.825,75                                 | 4.590,90                                 |
| 21859      | VOLVO | V40 D4 C COUNTRY 2.0 190CV                    | 0,5210                | 1.953,75                                 | 2.344,50                                 | 3.907,50                                 | 4.689,00                                 |
| 22165      | VOLVO | V60 CROSS COUNTRY D3 2.0 150CV                | 0,5202                | 1.950,75                                 | 2.340,90                                 | 3.901,50                                 | 4.681,80                                 |
| 22166      | VOLVO | V60 CROSS COUNTRY D4 2.0 190CV                | 0,5408                | 2.028,00                                 | 2.433,60                                 | 4.056,00                                 | 4.867,20                                 |
| 28912      | VOLVO | V60 CROSS COUNTRY D4 2.0 AWD GEARTRONIC 190CV | 0,6175                | 2.315,63                                 | 2.778,75                                 | 4.631,25                                 | 5.557,50                                 |
| 22167      | VOLVO | V60 CROSS COUNTRY D4 2.4 AWD GEARTRONIC 190CV | 0,6171                | 2.314,13                                 | 2.776,95                                 | 4.628,25                                 | 5.553,90                                 |
| 26050      | VOLVO | V60 D3 2.0 150CV MY2018                       | 0,5275                | 1.978,13                                 | 2.373,75                                 | 3.956,25                                 | 4.747,50                                 |
| 28910      | VOLVO | V60 D3 2.0 AWD GEARTRONIC 150CV               | 0,5740                | 2.152,50                                 | 2.583,00                                 | 4.305,00                                 | 5.166,00                                 |
| 26051      | VOLVO | V60 D4 2.0 190CV MY2018                       | 0,5439                | 2.039,63                                 | 2.447,55                                 | 4.079,25                                 | 4.895,10                                 |
| 28911      | VOLVO | V60 D4 2.0 AWD GEARTRONIC 190CV               | 0,5924                | 2.221,50                                 | 2.665,80                                 | 4.443,00                                 | 5.331,60                                 |
| 22987      | VOLVO | V70 2.0 D3 GEARTRONIC 150CV                   | 0,5690                | 2.133,75                                 | 2.560,50                                 | 4.267,50                                 | 5.121,00                                 |
| 22988      | VOLVO | V70 2.0 D4 GEARTRONIC 180CV                   | 0,5919                | 2.219,63                                 | 2.663,55                                 | 4.439,25                                 | 5.327,10                                 |
| 22993      | VOLVO | V90 2.0 D3 150CV                              | 0,5587                | 2.095,13                                 | 2.514,15                                 | 4.190,25                                 | 5.028,30                                 |
| 22994      | VOLVO | V90 2.0 D3 GEARTRONIC 150CV                   | 0,5822                | 2.183,25                                 | 2.619,90                                 | 4.366,50                                 | 5.239,80                                 |
| 22995      | VOLVO | V90 2.0 D4 190CV                              | 0,5832                | 2.187,00                                 | 2.624,40                                 | 4.374,00                                 | 5.248,80                                 |
| 22997      | VOLVO | V90 2.0 D4 AWD GEARTRONIC 190CV               | 0,6319                | 2.369,63                                 | 2.843,55                                 | 4.739,25                                 | 5.687,10                                 |
| 22996      | VOLVO | V90 2.0 D4 GEARTRONIC 190CV                   | 0,6037                | 2.263,88                                 | 2.716,65                                 | 4.527,75                                 | 5.433,30                                 |
| 22999      | VOLVO | V90 2.0 D5 AWD GEARTRONIC 235CV               | 0,6865                | 2.574,38                                 | 3.089,25                                 | 5.148,75                                 | 6.178,50                                 |
| 28915      | VOLVO | V90 CROSS COUNTRY D4 AWD 2.0 190CV            | 0,6781                | 2.542,88                                 | 3.051,45                                 | 5.085,75                                 | 6.102,90                                 |
| 28916      | VOLVO | V90 CROSS COUNTRY D4 GEARTRONIC AWD 2.0 190CV | 0,6906                | 2.589,75                                 | 3.107,70                                 | 5.179,50                                 | 6.215,40                                 |
| 28917      | VOLVO | V90 CROSS COUNTRY D5 GEARTRONIC AWD 2.0 235CV | 0,7247                | 2.717,63                                 | 3.261,15                                 | 5.435,25                                 | 6.522,30                                 |
| 28345      | VOLVO | V90 D3 GEARTRONIC 2.0 150CV                   | 0,6110                | 2.291,25                                 | 2.749,50                                 | 4.582,50                                 | 5.499,00                                 |
| 28346      | VOLVO | V90 D4 GEARTRONIC 2.0 190CV                   | 0,6312                | 2.367,00                                 | 2.840,40                                 | 4.734,00                                 | 5.680,80                                 |
| 28347      | VOLVO | V90 D4 GEARTRONIC AWD 2.0 190CV               | 0,6525                | 2.446,88                                 | 2.936,25                                 | 4.893,75                                 | 5.872,50                                 |
| 28348      | VOLVO | V90 D5 GEARTRONIC AWD 2.0 235CV               | 0,7034                | 2.637,75                                 | 3.165,30                                 | 5.275,50                                 | 6.330,60                                 |
| 25388      | VOLVO | XC40 2.0 D3 150CV                             | 0,5037                | 1.888,88                                 | 2.266,65                                 | 3.777,75                                 | 4.533,30                                 |
| 25390      | VOLVO | XC40 2.0 D3 AWD 150CV                         | 0,5203                | 1.951,13                                 | 2.341,35                                 | 3.902,25                                 | 4.682,70                                 |
| 25389      | VOLVO | XC40 2.0 D3 GEARTRONIC 150CV 2WD              | 0,5214                | 1.955,25                                 | 2.346,30                                 | 3.910,50                                 | 4.692,60                                 |
| 26348      | VOLVO | XC40 2.0 D4 GEARTRONIC 190CV                  | 0,5552                | 2.082,00                                 | 2.498,40                                 | 4.164,00                                 | 4.996,80                                 |
| 28918      | VOLVO | XC40 2019 D3 2.0 150CV                        | 0,5220                | 1.957,50                                 | 2.349,00                                 | 3.915,00                                 | 4.698,00                                 |
| 28484      | VOLVO | XC40 2019 D3 GEARTRONIC 2.0 150CV             | 0,5357                | 2.008,88                                 | 2.410,65                                 | 4.017,75                                 | 4.821,30                                 |
| 28485      | VOLVO | XC40 2019 D3 AWD GEARTRONIC 2.0 150CV         | 0,5563                | 2.086,13                                 | 2.503,35                                 | 4.172,25                                 | 5.006,70                                 |
| 28486      | VOLVO | XC40 2019 D4 AWD GEARTRONIC 2.0 190CV         | 0,5763                | 2.161,13                                 | 2.593,35                                 | 4.322,25                                 | 5.186,70                                 |
| 26048      | VOLVO | XC60 2.0 D4 2WD 190CV                         | 0,5979                | 2.242,13                                 | 2.690,55                                 | 4.484,25                                 | 5.381,10                                 |
| 24750      | VOLVO | XC60 2.0 D4 AWD 190CV                         | 0,6140                | 2.302,50                                 | 2.763,00                                 | 4.605,00                                 | 5.526,00                                 |
| 27942      | VOLVO | XC60 2.0 D5 AWD 235CV                         | 0,6709                | 2.515,88                                 | 3.019,05                                 | 5.031,75                                 | 6.038,10                                 |
| 23368      | VOLVO | XC60 2.4 D4 AWD 190CV                         | 0,6048                | 2.268,00                                 | 2.721,60                                 | 4.536,00                                 | 5.443,20                                 |
| 22407      | VOLVO | XC60 2.4 D5 AWD 220CV                         | 0,6291                | 2.359,13                                 | 2.830,95                                 | 4.718,25                                 | 5.661,90                                 |
| 29145      | VOLVO | XC60 2019 D3 2.0 150CV                        | 0,5625                | 2.109,38                                 | 2.531,25                                 | 4.218,75                                 | 5.062,50                                 |
| 28495      | VOLVO | XC60 2019 D4 GEARTRONIC 2.0 190CV             | 0,5912                | 2.217,00                                 | 2.660,40                                 | 4.434,00                                 | 5.320,80                                 |
| 23000      | VOLVO | XC90 2.0 D4 GEARTRONIC 190CV                  | 0,6363                | 2.386,13                                 | 2.863,35                                 | 4.772,25                                 | 5.726,70                                 |
| 23001      | VOLVO | XC90 2.0 D5 AWD GEARTRONIC 235CV              | 0,6757                | 2.533,88                                 | 3.040,65                                 | 5.067,75                                 | 6.081,30                                 |



## FRINGE BENEFIT 2026

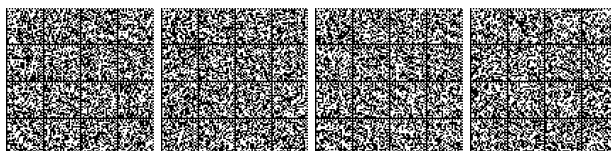
## AUTOVEICOLI A BENZINA-GPL, BENZINA-METANO e METANO ESCLUSIVO FUORI PRODUZIONE

| ID Modello         | 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> |                  |                                        |                       |                                          |                                          |                                          |                                          |
| 23473              | ALFA ROMEO       | GIULIETTA 1.4 T 120CV BENZ+GPL         | 0,4699                | 1.762,13                                 | 2.114,55                                 | 3.524,25                                 | 4.229,10                                 |
| 23478              | ALFA ROMEO       | MITO 1.4 120CV BENZ+GPL                | 0,4113                | 1.542,38                                 | 1.850,85                                 | 3.084,75                                 | 3.701,70                                 |
| 30733              | CIRELLI MOTOR    | CIRELLI 2 1.5T 106CV BENZ+GPL          | 0,4176                | 1.566,00                                 | 1.879,20                                 | 3.132,00                                 | 3.758,40                                 |
| 30808              | CIRELLI MOTOR    | CIRELLI 2 1.5 116CV BENZ+GPL           | 0,4283                | 1.606,13                                 | 1.927,35                                 | 3.212,25                                 | 3.854,70                                 |
| 30413              | CIRELLI MOTOR    | CIRELLI 3 1.5T 131CV BENZ+GPL          | 0,5115                | 1.918,13                                 | 2.301,75                                 | 3.836,25                                 | 4.603,50                                 |
| 30814              | CIRELLI MOTOR    | CIRELLI 4 PLUS 1.5T 184CV BENZ+GPL     | 0,5379                | 2.017,13                                 | 2.420,55                                 | 4.034,25                                 | 4.841,10                                 |
| 30416              | CIRELLI MOTOR    | CIRELLI 5 1.5T 197CV BENZ+GPL          | 0,5600                | 2.100,00                                 | 2.520,00                                 | 4.200,00                                 | 5.040,00                                 |
| 30417              | CIRELLI MOTOR    | CIRELLI 7 1.5T 197CV BENZ+GPL          | 0,5833                | 2.187,38                                 | 2.624,85                                 | 4.374,75                                 | 5.249,70                                 |
| 30817              | CIRELLI MOTOR    | CIRELLI 9 1.5T 177CV BENZ+GPL          | 0,5733                | 2.149,88                                 | 2.579,85                                 | 4.299,75                                 | 5.159,70                                 |
| 23298              | CITROEN          | C3 III 1.2 82CV BENZ+GPL               | 0,3605                | 1.351,88                                 | 1.622,25                                 | 2.703,75                                 | 3.244,50                                 |
| 30022              | DACIA            | DOKKER 1.6 110CV BENZ+GPL              | 0,3554                | 1.332,75                                 | 1.599,30                                 | 2.665,50                                 | 3.198,60                                 |
| 28841              | DACIA            | DUSTER 1.0 100CV BENZ+GPL              | 0,3796                | 1.423,50                                 | 1.708,20                                 | 2.847,00                                 | 3.416,40                                 |
| 27458              | DACIA            | DUSTER 1.6 115CV BENZ+GPL              | 0,3585                | 1.344,38                                 | 1.613,25                                 | 2.688,75                                 | 3.226,50                                 |
| 27452              | DACIA            | LOGGY 1.6 110CV S&S BENZ+GPL           | 0,3549                | 1.330,88                                 | 1.597,05                                 | 2.661,75                                 | 3.194,10                                 |
| 26131              | DACIA            | LOGAN MCV 0.9 TCE 90CV S&S BENZ+GPL    | 0,3048                | 1.143,00                                 | 1.371,60                                 | 2.286,00                                 | 2.743,20                                 |
| 28840              | DACIA            | LOGAN MCV 1.0 100CV BENZ+GPL           | 0,3212                | 1.204,50                                 | 1.445,40                                 | 2.409,00                                 | 2.890,80                                 |
| 28839              | DACIA            | LOGAN MCV STEPWAY 1.0 100CV BENZ+GPL   | 0,3422                | 1.283,25                                 | 1.539,90                                 | 2.566,50                                 | 3.079,80                                 |
| 26110              | DACIA            | SANDERO 0.9 TCE TURBO 90CV BENZ+GPL    | 0,2927                | 1.097,63                                 | 1.317,15                                 | 2.195,25                                 | 2.634,30                                 |
| 29875              | DACIA            | SANDERO 2021 1.0 TCE CVT 90CV BENZ+GPL | 0,3501                | 1.312,88                                 | 1.575,45                                 | 2.625,75                                 | 3.150,90                                 |
| 22775              | DACIA            | SANDERO STEPWAY 0.9 TCE 90CV BENZ+GPL  | 0,3144                | 1.179,00                                 | 1.414,80                                 | 2.358,00                                 | 2.829,60                                 |
| 28837              | DACIA            | SANDERO STEPWAY 1.0 100CV BENZ+GPL     | 0,3184                | 1.194,00                                 | 1.432,80                                 | 2.388,00                                 | 2.865,60                                 |
| 28838              | DACIA            | SANDERO STREETWAY 1.0 100CV BENZ+GPL   | 0,3140                | 1.177,50                                 | 1.413,00                                 | 2.355,00                                 | 2.826,00                                 |
| 30735              | DFSK             | GLORY IX5 1.5 145CV BENZ+GPL           | 0,5023                | 1.883,63                                 | 2.260,35                                 | 3.767,25                                 | 4.520,70                                 |
| 29878              | DR AUTOMOBILES   | DR 4 2022 1.5 116CV BENZ+GPL           | 0,4450                | 1.668,75                                 | 2.002,50                                 | 3.337,50                                 | 4.005,00                                 |
| 30337              | DR AUTOMOBILES   | DR 7 1.5 T 160CV BENZ+GPL              | 0,5603                | 2.101,13                                 | 2.521,35                                 | 4.202,25                                 | 5.042,70                                 |
| 28879              | DR AUTOMOBILES   | DR EVO 1.6 126CV BENZ+GPL              | 0,4013                | 1.504,88                                 | 1.805,85                                 | 3.009,75                                 | 3.611,70                                 |
| 29972              | DR AUTOMOBILES   | DR EVO 3 1.5 110CV BENZ+GPL            | 0,3654                | 1.370,25                                 | 1.644,30                                 | 2.740,50                                 | 3.288,60                                 |
| 29197              | DR AUTOMOBILES   | DR F35 1.5 156CV BENZ+GPL              | 0,4795                | 1.798,13                                 | 2.157,75                                 | 3.596,25                                 | 4.315,50                                 |
| 22182              | DR AUTOMOBILES   | DR0 1.0 70CV BIFUEL                    | 0,2864                | 1.074,00                                 | 1.288,80                                 | 2.148,00                                 | 2.577,60                                 |
| 28516              | DR AUTOMOBILES   | DR3 S1 1.5 106CV BENZ+GPL              | 0,3759                | 1.409,63                                 | 1.691,55                                 | 2.819,25                                 | 3.383,10                                 |
| 29415              | DR AUTOMOBILES   | DR3 S2 1.5 115CV BENZ+GPL              | 0,3981                | 1.492,88                                 | 1.791,45                                 | 2.985,75                                 | 3.582,90                                 |
| 26248              | DR AUTOMOBILES   | DR4 1.6 115CV BENZ+GPL                 | 0,3856                | 1.446,00                                 | 1.735,20                                 | 2.892,00                                 | 3.470,40                                 |
| 29879              | DR AUTOMOBILES   | DR4 2022 1.5 TURBO DCT 154CV BENZ+GPL  | 0,4614                | 1.730,25                                 | 2.076,30                                 | 3.460,50                                 | 4.152,60                                 |
| 22184              | DR AUTOMOBILES   | DR5 1.6 126CV BENZ+GPL                 | 0,3878                | 1.454,25                                 | 1.745,10                                 | 2.908,50                                 | 3.490,20                                 |
| 22648              | DR AUTOMOBILES   | DR5 2.0 139CV 4WD BENZ+GPL             | 0,4368                | 1.638,00                                 | 1.965,60                                 | 3.276,00                                 | 3.931,20                                 |
| 28165              | DR AUTOMOBILES   | DR6 1.5 T 150CV BENZ+GPL               | 0,4183                | 1.568,63                                 | 1.882,35                                 | 3.137,25                                 | 3.764,70                                 |
| 30211              | EMC              | WAVE 3 1.5CVT 150CV BENZ+GPL           | 0,4500                | 1.687,50                                 | 2.025,00                                 | 3.375,00                                 | 4.050,00                                 |
| 30210              | EMC              | WAVE 3 1.5T 113CV BENZ+GPL             | 0,4231                | 1.586,63                                 | 1.903,95                                 | 3.173,25                                 | 3.807,90                                 |
| 23505              | FIAT             | 500 1.2 69CV BENZ+GPL                  | 0,3811                | 1.429,13                                 | 1.714,95                                 | 2.858,25                                 | 3.429,90                                 |
| 21525              | FIAT             | 500L 1.4 T-JET 120CV BENZ+GPL          | 0,4460                | 1.672,50                                 | 2.007,00                                 | 3.345,00                                 | 4.014,00                                 |
| 23740              | FIAT             | 500X 1.4 T-JET 120CV BENZ+GPL          | 0,4136                | 1.551,00                                 | 1.861,20                                 | 3.102,00                                 | 3.722,40                                 |
| 23508              | FIAT             | PANDA 1.2 69CV BENZ+GPL                | 0,3681                | 1.380,38                                 | 1.656,45                                 | 2.760,75                                 | 3.312,90                                 |
| 29603              | FIAT             | PANDA CROSS 2021 1.2 69CV BENZ+GPL     | 0,3762                | 1.410,75                                 | 1.692,90                                 | 2.821,50                                 | 3.385,80                                 |
| 23509              | FIAT             | PUNTO 1.4 77CV BENZ+GPL                | 0,3809                | 1.428,38                                 | 1.714,05                                 | 2.856,75                                 | 3.428,10                                 |
| 22907              | FIAT             | TIPO 1.4 120CV SW BENZ+GPL             | 0,4221                | 1.582,88                                 | 1.899,45                                 | 3.165,75                                 | 3.798,90                                 |
| 23464              | FIAT             | TIPO 1.4 4PORTE 120CV BENZ+GPL         | 0,4009                | 1.503,38                                 | 1.804,05                                 | 3.006,75                                 | 3.608,10                                 |
| 22906              | FIAT             | TIPO 1.4 5PORTE 120CV BENZ+GPL         | 0,4107                | 1.540,13                                 | 1.848,15                                 | 3.080,25                                 | 3.696,30                                 |
| 23525              | FORD             | B-MAX 1.4 90CV BENZ+GPL                | 0,4012                | 1.504,50                                 | 1.805,40                                 | 3.009,00                                 | 3.610,80                                 |
| 23526              | FORD             | C-MAX 1.6 120CV BENZ+GPL               | 0,4176                | 1.566,00                                 | 1.879,20                                 | 3.132,00                                 | 3.758,40                                 |
| 28219              | FORD             | FIESTA 1.1 75CV BENZ+GPL               | 0,4157                | 1.558,88                                 | 1.870,65                                 | 3.117,75                                 | 3.741,30                                 |
| 23528              | FORD             | FOCUS 1.6 120CV BENZ+GPL               | 0,4084                | 1.531,50                                 | 1.837,80                                 | 3.063,00                                 | 3.675,60                                 |
| 23529              | FORD             | FOCUS 1.6 SW 120CV BENZ+GPL            | 0,4132                | 1.549,50                                 | 1.859,40                                 | 3.099,00                                 | 3.718,80                                 |
| 22029              | FORD             | KA 1.2 8V 70CV BENZ+GPL                | 0,3224                | 1.209,00                                 | 1.450,80                                 | 2.418,00                                 | 2.901,60                                 |
| 29295              | GREAT WALL HAVAL | HAVAL H2 1.5 144CV GPL                 | 0,4631                | 1.736,63                                 | 2.083,95                                 | 3.473,25                                 | 4.167,90                                 |
| 29952              | HYUNDAI          | BAYON 1.2 84CV BENZ+GPL                | 0,3897                | 1.461,38                                 | 1.753,65                                 | 2.922,75                                 | 3.507,30                                 |
| 30744              | HYUNDAI          | I10 1.0 67CV BENZ+GPL                  | 0,3828                | 1.435,50                                 | 1.722,60                                 | 2.871,00                                 | 3.445,20                                 |
| 23546              | HYUNDAI          | I10 1.0 69CV BENZ+GPL                  | 0,3138                | 1.176,75                                 | 1.412,10                                 | 2.353,50                                 | 2.824,20                                 |
| 28092              | HYUNDAI          | I10 1.2 75CV BENZ+GPL                  | 0,3248                | 1.218,00                                 | 1.461,60                                 | 2.436,00                                 | 2.923,20                                 |



**FRINGE BENEFIT 2026**  
**AUTOVEICOLI A BENZINA-GPL, BENZINA-METANO e METANO ESCLUSIVO FUORI PRODUZIONE**

| ID Modello | 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) |
|------------|-------------|----------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 28093      | HYUNDAI     | I20 1.2 75CV ECONEXT BENZ+GPL          | 0,3745                | 1.404,38                                 | 1.685,25                                 | 2.808,75                                 | 3.370,50                                 |
| 30746      | HYUNDAI     | I20 1.2 MPI 84CV BENZ+GPL              | 0,4159                | 1.559,63                                 | 1.871,55                                 | 3.119,25                                 | 3.743,10                                 |
| 28221      | HYUNDAI     | IX20 1.6 MPI 125CV BENZ+GPL            | 0,4355                | 1.633,13                                 | 1.959,75                                 | 3.266,25                                 | 3.919,50                                 |
| 23888      | JEEP        | RENEGADE 1.4 T-JET 120CV BENZ+GPL      | 0,4390                | 1.646,25                                 | 1.975,50                                 | 3.292,50                                 | 3.951,00                                 |
| 30553      | KG MOBILITY | KORANDO 1.5 GDI 163CV 2WD BENZ+GPL     | 0,4965                | 1.861,88                                 | 2.234,25                                 | 3.723,75                                 | 4.468,50                                 |
| 30554      | KG MOBILITY | KORANDO 1.5 GDI 163CV AWD BENZ+GPL     | 0,5024                | 1.884,00                                 | 2.260,80                                 | 3.768,00                                 | 4.521,60                                 |
| 30642      | KG MOBILITY | TIVOLI 1.5 GDI 135CV BENZ+GPL          | 0,4453                | 1.669,88                                 | 2.003,85                                 | 3.339,75                                 | 4.007,70                                 |
| 30641      | KG MOBILITY | TORRES 1.5 T GDI 163CV BENZ+GPL        | 0,5258                | 1.971,75                                 | 2.366,10                                 | 3.943,50                                 | 4.732,20                                 |
| 28094      | KIA         | CEE D 1.4 MPI 100CV BENZ+GPL           | 0,4346                | 1.629,75                                 | 1.955,70                                 | 3.259,50                                 | 3.911,40                                 |
| 29724      | KIA         | CEED 1.0 T-GDI BENZINA+GPL             | 0,4503                | 1.688,63                                 | 2.026,35                                 | 3.377,25                                 | 4.052,70                                 |
| 29083      | KIA         | PICANTO 1.0 67CV BENZ+GPL              | 0,3590                | 1.346,25                                 | 1.615,50                                 | 2.692,50                                 | 3.231,00                                 |
| 23556      | KIA         | PICANTO 1.0 69CV BENZ+GPL              | 0,3117                | 1.168,88                                 | 1.402,65                                 | 2.337,75                                 | 2.805,30                                 |
| 29084      | KIA         | RIO 1.2 84CV BENZ+GPL                  | 0,4056                | 1.521,00                                 | 1.825,20                                 | 3.042,00                                 | 3.650,40                                 |
| 23557      | KIA         | RIO 1.2 85CV ECO BENZ+GPL              | 0,3533                | 1.324,88                                 | 1.589,85                                 | 2.649,75                                 | 3.179,70                                 |
| 28677      | KIA         | SPORTAGE 1.6 ECOGPL 2WD 126CV          | 0,5314                | 1.992,75                                 | 2.391,30                                 | 3.985,50                                 | 4.782,60                                 |
| 30422      | KIA         | SPORTAGE 1.6 T GDI 150CV BENZ+GPL      | 0,5357                | 2.008,88                                 | 2.410,65                                 | 4.017,75                                 | 4.821,30                                 |
| 30424      | KIA         | STONIC 1.0 T-GDI 100CV BENZ+GPL        | 0,4505                | 1.689,38                                 | 2.027,25                                 | 3.378,75                                 | 4.054,50                                 |
| 30419      | KIA         | STONIC 1.2 84CV ECO GPL                | 0,4136                | 1.551,00                                 | 1.861,20                                 | 3.102,00                                 | 3.722,40                                 |
| 25608      | KIA         | STONIC 1.4 MPI 100CV BENZ+GPL          | 0,3693                | 1.384,88                                 | 1.661,85                                 | 2.769,75                                 | 3.323,70                                 |
| 29846      | KIA         | STONIC 2020 1.0 ECO GPL 95CV BENZ+GPL  | 0,4233                | 1.587,38                                 | 1.904,85                                 | 3.174,75                                 | 3.809,70                                 |
| 29529      | KIA         | STONIC 2020 1.2 ECO GPL 82CV BENZ+GPL  | 0,4027                | 1.510,13                                 | 1.812,15                                 | 3.020,25                                 | 3.624,30                                 |
| 23558      | KIA         | VENGA 1.4 90CV BENZ+GPL                | 0,3980                | 1.492,50                                 | 1.791,00                                 | 2.985,00                                 | 3.582,00                                 |
| 29317      | KIA         | XCEED 1.0 T GDI 120CV BENZ+GPL         | 0,4257                | 1.596,38                                 | 1.915,65                                 | 3.192,75                                 | 3.831,30                                 |
| 30192      | KIA         | XCEED 2022 1.0 T-GDI 120CV BENZ+GPL    | 0,4600                | 1.725,00                                 | 2.070,00                                 | 3.450,00                                 | 4.140,00                                 |
| 23566      | LANCIA      | YPSILON 1.2 69CV 5P BENZ+GPL           | 0,4133                | 1.549,88                                 | 1.859,85                                 | 3.099,75                                 | 3.719,70                                 |
| 30506      | MAHINDRA    | KUV100 1.2 83CV BENZ+GPL               | 0,3566                | 1.337,25                                 | 1.604,70                                 | 2.674,50                                 | 3.209,40                                 |
| 29714      | MAHINDRA    | KUV100 2021 1.2 VVT 87CV BENZ+GPL      | 0,3730                | 1.398,75                                 | 1.678,50                                 | 2.797,50                                 | 3.357,00                                 |
| 24649      | MITSUBISHI  | ASX 1.6 2WD 117CV BENZ+GPL             | 0,4240                | 1.590,00                                 | 1.908,00                                 | 3.180,00                                 | 3.816,00                                 |
| 28855      | MITSUBISHI  | ASX 2.0 150CV 2WD BENZ+GPL             | 0,4708                | 1.765,50                                 | 2.118,60                                 | 3.531,00                                 | 4.237,20                                 |
| 28856      | MITSUBISHI  | ASX 2.0 150CV 4WD BENZ+GPL             | 0,5182                | 1.943,25                                 | 2.331,90                                 | 3.886,50                                 | 4.663,80                                 |
| 27770      | MITSUBISHI  | OUTLANDER 2.0 150CV 2WD BENZ+GPL       | 0,5859                | 2.197,13                                 | 2.636,55                                 | 4.394,25                                 | 5.273,10                                 |
| 27771      | MITSUBISHI  | OUTLANDER 2.0 150CV 4WD BENZ+GPL       | 0,6329                | 2.373,38                                 | 2.848,05                                 | 4.746,75                                 | 5.696,10                                 |
| 21027      | MITSUBISHI  | OUTLANDER 2.0 2WD 150 CV BIFUEL GPL    | 0,5163                | 1.936,13                                 | 2.323,35                                 | 3.872,25                                 | 4.646,70                                 |
| 22790      | MITSUBISHI  | SPACE STAR 1.0 71CV BENZ+GPL           | 0,3122                | 1.170,75                                 | 1.404,90                                 | 2.341,50                                 | 2.809,80                                 |
| 28645      | MITSUBISHI  | SPACESTAR 1.0 71CV BENZ+GPL            | 0,3342                | 1.253,25                                 | 1.503,90                                 | 2.506,50                                 | 3.007,80                                 |
| 28934      | MITSUBISHI  | SPACESTAR 1.0 80CV BENZ+GPL            | 0,3620                | 1.357,50                                 | 1.629,00                                 | 2.715,00                                 | 3.258,00                                 |
| 29450      | MITSUBISHI  | SPACESTAR 1.2 70CV BENZ+GPL            | 0,3868                | 1.450,50                                 | 1.740,60                                 | 2.901,00                                 | 3.481,20                                 |
| 22921      | NISSAN      | JUKE 1.6 GPL 116CV BENZ+GPL            | 0,4042                | 1.515,75                                 | 1.818,90                                 | 3.031,50                                 | 3.637,80                                 |
| 28232      | NISSAN      | MICRA 0.9 IG-T 90CV BENZ+GPL           | 0,3755                | 1.408,13                                 | 1.689,75                                 | 2.816,25                                 | 3.379,50                                 |
| 29637      | NISSAN      | MICRA 2021 IG-T 900 90CV BENZ+GPL      | 0,4162                | 1.560,75                                 | 1.872,90                                 | 3.121,50                                 | 3.745,80                                 |
| 22349      | NISSAN      | NOTE 1.2 80CV BENZ+GPL                 | 0,3599                | 1.349,63                                 | 1.619,55                                 | 2.699,25                                 | 3.239,10                                 |
| 22067      | OPEL        | ADAM 1.4 87CV BENZ+GPL                 | 0,3583                | 1.343,63                                 | 1.612,35                                 | 2.687,25                                 | 3.224,70                                 |
| 23442      | OPEL        | ASTRA 1.4 T 140CV BENZ+GPL             | 0,4224                | 1.584,00                                 | 1.900,80                                 | 3.168,00                                 | 3.801,60                                 |
| 22210      | OPEL        | CORSA 1.4 90CV BENZ+GPL                | 0,3571                | 1.339,13                                 | 1.606,95                                 | 2.678,25                                 | 3.213,90                                 |
| 25112      | OPEL        | CROSSLAND X 1.2 81CV BENZ+GPL          | 0,3654                | 1.370,25                                 | 1.644,30                                 | 2.740,50                                 | 3.288,60                                 |
| 23629      | OPEL        | INSIGNIA 1.4 T 140CV BENZ+GPL          | 0,5121                | 1.920,38                                 | 2.304,45                                 | 3.840,75                                 | 4.608,90                                 |
| 23630      | OPEL        | INSIGNIA 1.4 T 140CV SW BENZ+GPL       | 0,5230                | 1.961,25                                 | 2.353,50                                 | 3.922,50                                 | 4.707,00                                 |
| 22765      | OPEL        | KARL 1.0 73CV BENZ+GPL                 | 0,3156                | 1.183,50                                 | 1.420,20                                 | 2.367,00                                 | 2.840,40                                 |
| 23446      | OPEL        | MERIVA 1.4 T 120CV BENZ+GPL            | 0,4269                | 1.600,88                                 | 1.921,05                                 | 3.201,75                                 | 3.842,10                                 |
| 26451      | OPEL        | MOKKAX 1.4T 140CV 4X2 BENZ+GPL         | 0,4323                | 1.621,13                                 | 1.945,35                                 | 3.242,25                                 | 3.890,70                                 |
| 22853      | PEUGEOT     | 208 1.2 82CV BENZ+GPL                  | 0,3340                | 1.252,50                                 | 1.503,00                                 | 2.505,00                                 | 3.006,00                                 |
| 28752      | RENAULT     | CAPTUR 2020 1.0 TCE 100CV BENZ+GPL     | 0,4118                | 1.544,25                                 | 1.853,10                                 | 3.088,50                                 | 3.706,20                                 |
| 28749      | RENAULT     | CLIO 2019 1.0 TCE 100CV BENZ+GPL       | 0,3960                | 1.485,00                                 | 1.782,00                                 | 2.970,00                                 | 3.564,00                                 |
| 23420      | RENAULT     | CLIO 900 TCE 90CV BENZ+GPL             | 0,3421                | 1.282,88                                 | 1.539,45                                 | 2.565,75                                 | 3.078,90                                 |
| 27570      | RENAULT     | TWINGO 0.9 TCE 90CV BENZ+GPL           | 0,3198                | 1.199,25                                 | 1.439,10                                 | 2.398,50                                 | 2.878,20                                 |
| 28426      | RENAULT     | TWINGO 2019 900 90CV BENZINA+GPL       | 0,3270                | 1.226,25                                 | 1.471,50                                 | 2.452,50                                 | 2.943,00                                 |
| 30604      | SPORTEQUIPE | SPORTEQUIPE 5 1.5 154CV BENZ+GPL       | 0,5632                | 2.112,00                                 | 2.534,40                                 | 4.224,00                                 | 5.068,80                                 |
| 30606      | SPORTEQUIPE | SPORTEQUIPE 6 1.5 154CV BENZ+GPL       | 0,5782                | 2.168,25                                 | 2.601,90                                 | 4.336,50                                 | 5.203,80                                 |
| 30608      | SPORTEQUIPE | SPORTEQUIPE 6 1.5 160CV BENZ+GPL       | 0,5982                | 2.243,25                                 | 2.691,90                                 | 4.486,50                                 | 5.383,80                                 |
| 31233      | SPORTEQUIPE | SPORTEQUIPE 7 1.5 T GPL 160CV MOD 2024 | 0,5685                | 2.131,88                                 | 2.558,25                                 | 4.263,75                                 | 5.116,50                                 |



**FRINGE BENEFIT 2026**  
**AUTOVEICOLI A BENZINA-GPL, BENZINA-METANO e METANO ESCLUSIVO FUORI PRODUZIONE**

| ID Modello | 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) |
|------------|-----------|------------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 20517      | SSANGYONG | KORANDO 2.0 C 2WD 149CV BENZ+GPL               | 0,5107                | 1.915,13                                 | 2.298,15                                 | 3.830,25                                 | 4.596,30                                 |
| 29376      | SSANGYONG | KORANDO 2019 1.5 GDI-T 163CV BENZ+GPL          | 0,4853                | 1.819,88                                 | 2.183,85                                 | 3.639,75                                 | 4.367,70                                 |
| 29981      | SSANGYONG | KORANDO 2022 1.5 GDI-TURBO 2WD AUT 163CV B+GPL | 0,4862                | 1.823,25                                 | 2.187,90                                 | 3.646,50                                 | 4.375,80                                 |
| 29982      | SSANGYONG | KORANDO 2022 1.5 GDI-TURBO AWD 163CV B+GPL     | 0,5026                | 1.884,75                                 | 2.261,70                                 | 3.769,50                                 | 4.523,40                                 |
| 29963      | SSANGYONG | TIVOLI 1.2 GDI 128CV BENZ+GPL                  | 0,4687                | 1.757,63                                 | 2.109,15                                 | 3.515,25                                 | 4.218,30                                 |
| 22386      | SSANGYONG | TIVOLI 1.6 128CV BENZ+GPL                      | 0,4265                | 1.599,38                                 | 1.919,25                                 | 3.198,75                                 | 3.838,50                                 |
| 29503      | SSANGYONG | TIVOLI 2020 1.5 GDI 2WD BENZ+GPL               | 0,4886                | 1.832,25                                 | 2.198,70                                 | 3.664,50                                 | 4.397,40                                 |
| 22913      | SSANGYONG | XLV 1.6 128CV BENZ+GPL                         | 0,4620                | 1.732,50                                 | 2.079,00                                 | 3.465,00                                 | 4.158,00                                 |
| 22546      | SUBARU    | FORESTER 2.0 150CV BENZ+GPL                    | 0,5311                | 1.991,63                                 | 2.389,95                                 | 3.983,25                                 | 4.779,90                                 |
| 20434      | SUBARU    | XV 1.6I BI-FUEL 114CV                          | 0,4439                | 1.664,63                                 | 1.997,55                                 | 3.329,25                                 | 3.995,10                                 |
| 20435      | SUBARU    | XV 2.0I-ES BI-FUEL 150CV                       | 0,5079                | 1.904,63                                 | 2.285,55                                 | 3.809,25                                 | 4.571,10                                 |

**BENZINA-METANO**

|       |                |                                            |        |          |          |          |          |
|-------|----------------|--------------------------------------------|--------|----------|----------|----------|----------|
| 21638 | AUDI           | A3 SPB 1.4 TFSI G-TRON 110CV (BENZ+METANO) | 0,4651 | 1.744,13 | 2.092,95 | 3.488,25 | 4.185,90 |
| 24769 | AUDI           | A4 AVANT 2.0 TFSI G-TRON 170CV BENZ+MET    | 0,6017 | 2.256,38 | 2.707,65 | 4.512,75 | 5.415,30 |
| 24768 | AUDI           | A5 SPB 2.0 TFSI G-TRON 170CV BENZ+MET      | 0,6168 | 2.313,00 | 2.775,60 | 4.626,00 | 5.551,20 |
| 21726 | DR AUTOMOBILES | CITY CROSS 1.3 83CV BENZ+METANO            | 0,3679 | 1.379,63 | 1.655,55 | 2.759,25 | 3.311,10 |
| 28880 | DR AUTOMOBILES | DR EVO 1.6 126CV BENZ+METANO               | 0,4204 | 1.576,50 | 1.891,80 | 3.153,00 | 3.783,60 |
| 29055 | DR AUTOMOBILES | DR4 1.6 114CV BENZ+METANO                  | 0,4247 | 1.592,63 | 1.911,15 | 3.185,25 | 3.822,30 |
| 22185 | DR AUTOMOBILES | DR5 1.6 126CV BENZ+METANO                  | 0,4159 | 1.559,63 | 1.871,55 | 3.119,25 | 3.743,10 |
| 22649 | DR AUTOMOBILES | DR5 2.0 139CV 4WD BENZ+METANO              | 0,4484 | 1.681,50 | 2.017,80 | 3.363,00 | 4.035,60 |
| 28166 | DR AUTOMOBILES | DR6 1.5 T 150CV BENZ+METANO                | 0,4809 | 1.803,38 | 2.164,05 | 3.606,75 | 4.328,10 |
| 21296 | FIAT           | 500L 0.9 TWINAIR 85CV BENZ+METANO          | 0,4116 | 1.543,50 | 1.852,20 | 3.087,00 | 3.704,40 |
| 23869 | FIAT           | 500L WAGON 0.9 TWINAIR 85CV BENZ+METANO    | 0,4128 | 1.548,00 | 1.857,60 | 3.096,00 | 3.715,20 |
| 23510 | FIAT           | DOBLO 1.4 T-JET 120CV BENZ+METANO          | 0,4626 | 1.734,75 | 2.081,70 | 3.469,50 | 4.163,40 |
| 23511 | FIAT           | PANDA 0.9 TWIN-AIR 85CV BENZ+MET           | 0,3430 | 1.286,25 | 1.543,50 | 2.572,50 | 3.087,00 |
| 29420 | FIAT           | PANDA 2021 0.9 80CV BENZ+METANO            | 0,3702 | 1.388,25 | 1.665,90 | 2.776,50 | 3.331,80 |
| 29421 | FIAT           | PANDA CROSS 2021 0.9 80CV BENZ+METANO      | 0,3891 | 1.459,13 | 1.750,95 | 2.918,25 | 3.501,90 |
| 23512 | FIAT           | PUNTO 2012 1.4 77CV BENZ+MET               | 0,3952 | 1.482,00 | 1.778,40 | 2.964,00 | 3.556,80 |
| 23513 | FIAT           | QUBO 1.4 70CV BENZ+MET                     | 0,4032 | 1.512,00 | 1.814,40 | 3.024,00 | 3.628,80 |
| 27330 | LANCIA         | YPSILON 0.9 T AIR 70CV BENZ+METANO         | 0,3942 | 1.478,25 | 1.773,90 | 2.956,50 | 3.547,80 |
| 29085 | LANCIA         | YPSILON 0.9 TWINAIR 84CV BENZ+METANO       | 0,3606 | 1.352,25 | 1.622,70 | 2.704,50 | 3.245,40 |
| 20972 | MERCEDES       | B 200 2.0 156CV BENZ+METANO                | 0,5281 | 1.980,38 | 2.376,45 | 3.960,75 | 4.752,90 |
| 21824 | MERCEDES       | E 200 NGD AUT 2.0 156CV BENZ+MET           | 0,6591 | 2.471,63 | 2.965,95 | 4.943,25 | 5.931,90 |
| 23319 | OPEL           | ZAFIRA 1.6 T ECOM 150CV BENZ+METANO        | 0,5081 | 1.905,38 | 2.286,45 | 3.810,75 | 4.572,90 |
| 25168 | SEAT           | IBIZA 1.0 TGI 90CV BENZ+METANO             | 0,3586 | 1.344,75 | 1.613,70 | 2.689,50 | 3.227,40 |
| 21868 | SEAT           | LEON 1.4 TGI 110CV BENZ+METANO             | 0,4266 | 1.599,75 | 1.919,70 | 3.199,50 | 3.839,40 |
| 22039 | SKODA          | OCTAVIA 1.4 G-TEC 110CV BENZ+METANO        | 0,4504 | 1.689,00 | 2.026,80 | 3.378,00 | 4.053,60 |
| 22040 | SKODA          | OCTAVIA WAGON 1.4 G-TEC 110CV BENZ+METANO  | 0,4515 | 1.693,13 | 2.031,75 | 3.386,25 | 4.063,50 |
| 24333 | VOLKSWAGEN     | POLO 1.0 TGI 90CV MY2018 BENZ+METANO       | 0,3673 | 1.377,38 | 1.652,85 | 2.754,75 | 3.305,70 |

**METANO ESCLUSIVO**

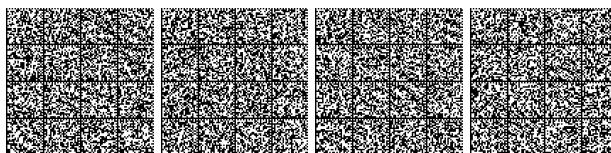
|       |       |                                              |        |          |          |          |          |
|-------|-------|----------------------------------------------|--------|----------|----------|----------|----------|
| 29400 | AUDI  | A3 SPB 30 G-TRON 1.5 130CV METANO            | 0,5374 | 2.015,25 | 2.418,30 | 4.030,50 | 4.836,60 |
| 28204 | AUDI  | A3 SPB 30 G-TRONIC 1.5 130CV METANO          | 0,5160 | 1.935,00 | 2.322,00 | 3.870,00 | 4.644,00 |
| 28309 | AUDI  | A4 AVANT 40 G-TRON 2.0 170CV METANO          | 0,6054 | 2.270,25 | 2.724,30 | 4.540,50 | 5.448,60 |
| 28708 | AUDI  | A4 AVANT 40 G-TRON 2.0 170CV S-TRONIC METANO | 0,6621 | 2.482,88 | 2.979,45 | 4.965,75 | 5.958,90 |
| 28310 | AUDI  | A5 SPB 40 G-TRON 2.0 170CV METANO            | 0,7019 | 2.632,13 | 3.158,55 | 5.264,25 | 6.317,10 |
| 24114 | OPEL  | ASTRA 1.4 T 110CV ECOM METANO                | 0,4249 | 1.593,38 | 1.912,05 | 3.186,75 | 3.824,10 |
| 29512 | OPEL  | ASTRA ST 1.4 T 110CV ECOM METANO SW          | 0,4321 | 1.620,38 | 1.944,45 | 3.240,75 | 3.888,90 |
| 28287 | SEAT  | ARONA 1.0 TGI 90CV METANO                    | 0,4058 | 1.521,75 | 1.826,10 | 3.043,50 | 3.652,20 |
| 28289 | SEAT  | IBIZA 1.0 TGI 90CV METANO                    | 0,4193 | 1.572,38 | 1.886,85 | 3.144,75 | 3.773,70 |
| 28288 | SEAT  | LEON 1.5 TGI 130CV METANO                    | 0,4355 | 1.633,13 | 1.959,75 | 3.266,25 | 3.919,50 |
| 29532 | SEAT  | LEON 2021 1.5 TGI 130CV METANO               | 0,4774 | 1.790,25 | 2.148,30 | 3.580,50 | 4.296,60 |
| 29616 | SEAT  | LEON SPORTSTOURER 2021 1.5 TGI 130CV SW      | 0,4852 | 1.819,50 | 2.183,40 | 3.639,00 | 4.366,80 |
| 23689 | SEAT  | MII 1.0 68CV MET                             | 0,2965 | 1.111,88 | 1.334,25 | 2.223,75 | 2.668,50 |
| 28290 | SEAT  | MII 1.0 68CV MY2018 METANO                   | 0,3148 | 1.180,50 | 1.416,60 | 2.361,00 | 2.833,20 |
| 23692 | SKODA | CITIGO 1.0 68CV MET                          | 0,2968 | 1.113,00 | 1.335,60 | 2.226,00 | 2.671,20 |
| 28785 | SKODA | KAMIQ 1.0 G-TEC 90CV METANO                  | 0,4268 | 1.600,50 | 1.920,60 | 3.201,00 | 3.841,20 |
| 29371 | SKODA | OCTAVIA 2020 1.5 G-TEC 130CV METANO          | 0,5402 | 2.025,75 | 2.430,90 | 4.051,50 | 4.861,80 |
| 28238 | SKODA | OCTAVIA WAGON 2019 1.5 DSG 130CV METANO      | 0,4806 | 1.802,25 | 2.162,70 | 3.604,50 | 4.325,40 |
| 29133 | SKODA | SCALA 2019 1.0 G-TEC 90CV METANO             | 0,4525 | 1.696,88 | 2.036,25 | 3.393,75 | 4.072,50 |



## FRINGE BENEFIT 2026

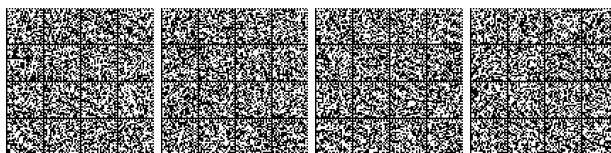
AUTOVEICOLI A BENZINA-GPL, BENZINA-METANO e METANO ESCLUSIVO FUORI PRODUZIONE

| ID Modello | 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) |
|------------|------------|---------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 22640      | VOLKSWAGEN | CADDY 1.4 ECOFUEL 110CV METANO        | 0,4716                | 1.768,50                                 | 2.122,20                                 | 3.537,00                                 | 4.244,40                                 |
| 29510      | VOLKSWAGEN | GOLF VARIANT VIII 2020 1.5 TGI 130CV  | 0,5583                | 2.093,63                                 | 2.512,35                                 | 4.187,25                                 | 5.024,70                                 |
| 28292      | VOLKSWAGEN | GOLF VII 1.5 TGI 130CV METANO         | 0,4448                | 1.668,00                                 | 2.001,60                                 | 3.336,00                                 | 4.003,20                                 |
| 28293      | VOLKSWAGEN | GOLF VII VARIANT 1.5 TGI 130CV METANO | 0,4666                | 1.749,75                                 | 2.099,70                                 | 3.499,50                                 | 4.199,40                                 |
| 29378      | VOLKSWAGEN | GOLF VIII 2020 1.5 TGI 130CV          | 0,5454                | 2.045,25                                 | 2.454,30                                 | 4.090,50                                 | 4.908,60                                 |
| 28294      | VOLKSWAGEN | POLO 1.0 TGI 90CV METANO              | 0,3773                | 1.414,88                                 | 1.697,85                                 | 2.829,75                                 | 3.395,70                                 |
| 29856      | VOLKSWAGEN | POLO 2021 1.0 TGI 90CV METANO         | 0,4324                | 1.621,50                                 | 1.945,80                                 | 3.243,00                                 | 3.891,60                                 |
| 23715      | VOLKSWAGEN | UP! 1.0 68CV ECO METANO               | 0,3778                | 1.416,75                                 | 1.700,10                                 | 2.833,50                                 | 3.400,20                                 |



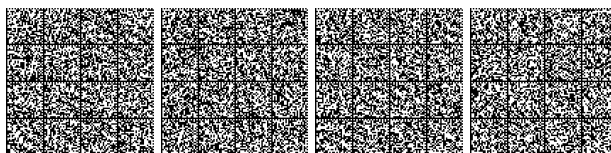
**FRINGE BENEFIT 2026**  
**AUTOVEICOLI IBRIDO-BENZINA FUORI PRODUZIONE**

| ID Modello | 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) |
|------------|------------|---------------------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 30854      | ALFA ROMEO | JUNIOR 1.2 HYBRID 136 CV                                | 0,5036                | 1.888,50                                 | 2.266,20                                 | 3.777,00                                 | 4.532,40                                 |
| 29398      | AUDI       | A3 2020 SEDAN 30 1.0 TFSI S-TRONIC 110CV HYBRID         | 0,5780                | 2.167,50                                 | 2.601,00                                 | 4.335,00                                 | 5.202,00                                 |
| 28945      | AUDI       | A3 2020 SEDAN 35 1.5 TFSI S-TRONIC 150CV HYBRID         | 0,6333                | 2.374,88                                 | 2.849,85                                 | 4.749,75                                 | 5.699,70                                 |
| 29401      | AUDI       | A3 2020 SPB 30 1.0 TFSI S-TRONIC 110CV IBRIDO-BENZINA   | 0,5657                | 2.121,38                                 | 2.545,65                                 | 4.242,75                                 | 5.091,30                                 |
| 28947      | AUDI       | A3 2020 SPB 35 1.5 TFSI S-TRONIC 150CV HYBRID           | 0,6200                | 2.325,00                                 | 2.790,00                                 | 4.650,00                                 | 5.580,00                                 |
| 28028      | AUDI       | A4 35 2.0 TFSI 150CV HYBRID                             | 0,6656                | 2.496,00                                 | 2.995,20                                 | 4.992,00                                 | 5.990,40                                 |
| 28173      | AUDI       | A4 35 2.0 TFSI 150CV S-TRONIC HYBRID                    | 0,7046                | 2.642,25                                 | 3.170,70                                 | 5.284,50                                 | 6.341,40                                 |
| 28029      | AUDI       | A4 40 2.0 TFSI 190CV HYBRID                             | 0,6473                | 2.427,38                                 | 2.912,85                                 | 4.854,75                                 | 5.825,70                                 |
| 29299      | AUDI       | A4 40 2.0 TFSI QUATTRO S-TRONIC 204CV CABRIO HYBRID     | 0,7829                | 2.935,88                                 | 3.523,05                                 | 5.871,75                                 | 7.046,10                                 |
| 29253      | AUDI       | A4 40 2.0 TFSI QUATTRO S-TRONIC 204CV HYBRID            | 0,7803                | 2.926,13                                 | 3.511,35                                 | 5.852,25                                 | 7.022,70                                 |
| 28030      | AUDI       | A4 40 2.0 TFSI S-TRONIC 190CV HYBRID                    | 0,6612                | 2.479,50                                 | 2.975,40                                 | 4.959,00                                 | 5.950,80                                 |
| 29298      | AUDI       | A4 40 2.0 TFSI S-TRONIC 204CV CABRIO HYBRID             | 0,7480                | 2.805,00                                 | 3.366,00                                 | 5.610,00                                 | 6.732,00                                 |
| 29252      | AUDI       | A4 40 2.0 TFSI S-TRONIC 204CV HYBRID                    | 0,7589                | 2.845,88                                 | 3.415,05                                 | 5.691,75                                 | 6.830,10                                 |
| 28260      | AUDI       | A4 45 2.0 TFSI QUATTRO S-TRONIC 245CV HYBRID            | 0,7390                | 2.771,25                                 | 3.325,50                                 | 5.542,50                                 | 6.651,00                                 |
| 28031      | AUDI       | A4 45 2.0 TFSI QUATTRO S-TRONIC 252CV HYBRID            | 0,7313                | 2.742,38                                 | 3.290,85                                 | 5.484,75                                 | 6.581,70                                 |
| 28176      | AUDI       | A4 45 2.0 TFSI S-TRONIC 245CV HYBRID                    | 0,7193                | 2.697,38                                 | 3.236,85                                 | 5.394,75                                 | 6.473,70                                 |
| 30437      | AUDI       | A4 45 2.0 TFSI S-TRONIC 265CV IBRIDO BENZINA            | 0,8438                | 3.164,25                                 | 3.797,10                                 | 6.328,50                                 | 7.594,20                                 |
| 28262      | AUDI       | A4 ALLROAD 45 2.0 TFSI S-TRONIC 245CV HYBRID            | 0,7605                | 2.851,88                                 | 3.422,25                                 | 5.703,75                                 | 6.844,50                                 |
| 28177      | AUDI       | A4 ALLROAD 45 2.0 TFSI S-TRONIC 252CV HYBRID            | 0,7675                | 2.878,13                                 | 3.453,75                                 | 5.756,25                                 | 6.907,50                                 |
| 28032      | AUDI       | A4 AVANT 35 2.0 TFSI 150CV HYBRID                       | 0,6790                | 2.546,25                                 | 3.055,50                                 | 5.092,50                                 | 6.111,00                                 |
| 28174      | AUDI       | A4 AVANT 35 2.0 TFSI 150CV S-TRONIC HYBRID              | 0,7163                | 2.686,13                                 | 3.223,35                                 | 5.372,25                                 | 6.446,70                                 |
| 28033      | AUDI       | A4 AVANT 40 2.0 TFSI 190CV HYBRID                       | 0,6591                | 2.471,63                                 | 2.965,95                                 | 4.943,25                                 | 5.931,90                                 |
| 29255      | AUDI       | A4 AVANT 40 2.0 TFSI QUATTRO S-TRONIC 204CV HYBRID      | 0,7935                | 2.975,63                                 | 3.570,75                                 | 5.951,25                                 | 7.141,50                                 |
| 28034      | AUDI       | A4 AVANT 40 2.0 TFSI S-TRONIC 190CV HYBRID              | 0,6718                | 2.519,25                                 | 3.023,10                                 | 5.038,50                                 | 6.046,20                                 |
| 29254      | AUDI       | A4 AVANT 40 2.0 TFSI S-TRONIC 204CV HYBRID              | 0,7706                | 2.889,75                                 | 3.467,70                                 | 5.779,50                                 | 6.935,40                                 |
| 28261      | AUDI       | A4 AVANT 45 2.0 TFSI QUATTRO S-TRONIC 245CV HYBRID      | 0,7508                | 2.815,50                                 | 3.378,60                                 | 5.631,00                                 | 6.757,20                                 |
| 28035      | AUDI       | A4 AVANT 45 2.0 TFSI QUATTRO S-TRONIC 252CV HYBRID      | 0,7451                | 2.794,13                                 | 3.352,95                                 | 5.588,25                                 | 6.705,90                                 |
| 30708      | AUDI       | A4 AVANT 45 2.0 TFSI QUATTRO S-TRONIC 265CV IBR BENZINA | 0,8532                | 3.199,50                                 | 3.839,40                                 | 6.399,00                                 | 7.678,80                                 |
| 28175      | AUDI       | A4 AVANT 45 2.0 TFSI S-TRONIC 245CV HYBRID              | 0,7311                | 2.741,63                                 | 3.289,95                                 | 5.483,25                                 | 6.579,90                                 |
| 28185      | AUDI       | A5 40 2.0 TFSI 190CV CABRIO HYBRID                      | 0,7126                | 2.672,25                                 | 3.206,70                                 | 5.344,50                                 | 6.413,40                                 |
| 28048      | AUDI       | A5 40 2.0 TFSI 190CV HYBRID                             | 0,6559                | 2.459,63                                 | 2.951,55                                 | 4.919,25                                 | 5.903,10                                 |
| 29261      | AUDI       | A5 40 2.0 TFSI QUATTRO S-TRONIC 204CV COUPÉ HYBRID      | 0,8204                | 3.076,50                                 | 3.691,80                                 | 6.153,00                                 | 7.383,60                                 |
| 28186      | AUDI       | A5 40 2.0 TFSI S-TRONIC 190CV CABRIO HYBRID             | 0,7535                | 2.825,63                                 | 3.390,75                                 | 5.651,25                                 | 6.781,50                                 |
| 28049      | AUDI       | A5 40 2.0 TFSI S-TRONIC 190CV HYBRID                    | 0,6903                | 2.588,63                                 | 3.106,35                                 | 5.177,25                                 | 6.212,70                                 |
| 29260      | AUDI       | A5 40 2.0 TFSI S-TRONIC 204CV COUPÉ HYBRID              | 0,7923                | 2.971,13                                 | 3.565,35                                 | 5.942,25                                 | 7.130,70                                 |
| 29259      | AUDI       | A5 40 SPB 2.0 TFSI QUATTRO S-TRONIC 204CV HYBRID        | 0,8169                | 3.063,38                                 | 3.676,05                                 | 6.126,75                                 | 7.352,10                                 |
| 29258      | AUDI       | A5 40 SPB 2.0 TFSI S-TRONIC 204CV HYBRID                | 0,7890                | 2.958,75                                 | 3.550,50                                 | 5.917,50                                 | 7.101,00                                 |
| 28188      | AUDI       | A5 45 2.0 TFSI QUATTRO S-TRONIC 252CV CABRIO HYBRID     | 0,8226                | 3.084,75                                 | 3.701,70                                 | 6.169,50                                 | 7.403,40                                 |
| 28184      | AUDI       | A5 45 2.0 TFSI QUATTRO S-TRONIC 252CV COUPÉ HYBRID      | 0,8590                | 3.221,25                                 | 3.865,50                                 | 6.442,50                                 | 7.731,00                                 |
| 28051      | AUDI       | A5 45 2.0 TFSI QUATTRO S-TRONIC 252CV HYBRID            | 0,7733                | 2.899,88                                 | 3.479,85                                 | 5.799,75                                 | 6.959,70                                 |
| 30439      | AUDI       | A5 45 2.0 TFSI QUATTRO S-TRONIC 265CV COUPÉ HYBRID      | 0,8908                | 3.340,50                                 | 4.008,60                                 | 6.681,00                                 | 8.017,20                                 |
| 28187      | AUDI       | A5 45 2.0 TFSI S-TRONIC 252CV CABRIO HYBRID             | 0,7920                | 2.970,00                                 | 3.564,00                                 | 5.940,00                                 | 7.128,00                                 |
| 28183      | AUDI       | A5 45 2.0 TFSI S-TRONIC 252CV COUPÉ HYBRID              | 0,7378                | 2.766,75                                 | 3.320,10                                 | 5.533,50                                 | 6.640,20                                 |
| 28050      | AUDI       | A5 45 2.0 TFSI S-TRONIC 252CV HYBRID                    | 0,7267                | 2.725,13                                 | 3.270,15                                 | 5.450,25                                 | 6.540,30                                 |
| 25828      | AUDI       | A5 SPB 2.0 TFSI 190CV HYBRID                            | 0,6571                | 2.464,13                                 | 2.956,95                                 | 4.928,25                                 | 5.913,90                                 |
| 29470      | AUDI       | A6 40 TFSI 2.0 S-TR 204CV HYBRID                        | 0,8320                | 3.120,00                                 | 3.744,00                                 | 6.240,00                                 | 7.488,00                                 |
| 28179      | AUDI       | A6 45 2.0 TFSI 245CV QUATTRO S-TRONIC HYBRID            | 0,8142                | 3.053,25                                 | 3.663,90                                 | 6.106,50                                 | 7.327,80                                 |
| 28178      | AUDI       | A6 45 2.0 TFSI 245CV S-TRONIC HYBRID                    | 0,7875                | 2.953,13                                 | 3.543,75                                 | 5.906,25                                 | 7.087,50                                 |
| 30438      | AUDI       | A6 45 2.0 TFSI S-TRONIC 265CV IBRIDO BENZINA            | 0,8839                | 3.314,63                                 | 3.977,55                                 | 6.629,25                                 | 7.955,10                                 |
| 28302      | AUDI       | A6 55 3.0 TFSI 340CV QUATTRO S-TRONIC HYBRID            | 1,0093                | 3.784,88                                 | 4.541,85                                 | 7.569,75                                 | 9.083,70                                 |
| 29471      | AUDI       | A6 AVANT 40 TFSI 2.0 S-TR 204CV HYBRID                  | 0,8500                | 3.187,50                                 | 3.825,00                                 | 6.375,00                                 | 7.650,00                                 |
| 28181      | AUDI       | A6 AVANT 45 2.0 TFSI 245CV QUATTRO S-TRONIC HYBRID      | 0,8325                | 3.121,88                                 | 3.746,25                                 | 6.243,75                                 | 7.492,50                                 |
| 28180      | AUDI       | A6 AVANT 45 2.0 TFSI 245CV S-TRONIC HYBRID              | 0,8088                | 3.033,00                                 | 3.639,60                                 | 6.066,00                                 | 7.279,20                                 |
| 28305      | AUDI       | A6 AVANT 55 3.0 TFSI 340CV QUATTRO S-TRONIC HYBRID      | 1,0314                | 3.867,75                                 | 4.641,30                                 | 7.735,50                                 | 9.282,60                                 |
| 28210      | AUDI       | A7 SPB 45 2.0 QUATTRO S-TRONIC 245CV HYBRID             | 0,8815                | 3.305,63                                 | 3.966,75                                 | 6.611,25                                 | 7.933,50                                 |
| 28209      | AUDI       | A7 SPB 45 2.0 S-TRONIC 245CV HYBRID                     | 0,8572                | 3.214,50                                 | 3.857,40                                 | 6.429,00                                 | 7.714,80                                 |
| 25829      | AUDI       | A7 SPB 55 3.0 340CV HYBRID                              | 0,9732                | 3.649,50                                 | 4.379,40                                 | 7.299,00                                 | 8.758,80                                 |
| 28994      | AUDI       | Q3 35 1.5 TFSI S-TRONIC 150CV HYBRID                    | 0,6023                | 2.258,63                                 | 2.710,35                                 | 4.517,25                                 | 5.420,70                                 |
| 30310      | AUDI       | Q5 40 2.0 TFSI QUATTRO S-TR 204CV IBRIDA                | 0,8312                | 3.117,00                                 | 3.740,40                                 | 6.234,00                                 | 7.480,80                                 |
| 29516      | AUDI       | Q5 45 2.0 TFSI QUATTRO S-TR 265CV HYBRID                | 0,9106                | 3.414,75                                 | 4.097,70                                 | 6.829,50                                 | 8.195,40                                 |



**FRINGE BENEFIT 2026**  
**AUTOVEICOLI IBRIDO-BENZINA FUORI PRODUZIONE**

| ID Modello | 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) |
|------------|---------|------------------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 28590      | AUDI    | Q5 45 2.0 TFSI QUATTRO S-TRONIC 245CV HYBRID         | 0,7921                | 2.970,38                                 | 3.564,45                                 | 5.940,75                                 | 7.128,90                                 |
| 28714      | AUDI    | Q7 55 3.0 TFSI QUATTRO TIPTRONIC 340CV HYBRID        | 1,0916                | 4.093,50                                 | 4.912,20                                 | 8.187,00                                 | 9.824,40                                 |
| 28593      | AUDI    | Q8 55 3.0 TFSI QUATTRO TIPTRONIC 340CV HYBRID        | 1,1326                | 4.247,25                                 | 5.096,70                                 | 8.494,50                                 | 10.193,40                                |
| 28773      | AUDI    | RS Q8 4.0 TFSI V8 QUATTRO TIPTRONIC 600CV HYBRID     | 1,7971                | 6.739,13                                 | 8.086,95                                 | 13.478,25                                | 16.173,90                                |
| 28664      | AUDI    | RS6 AVANT 40 4.0 TFSI 600CV QUATTRO TIPTRONIC HYBRID | 1,6918                | 6.344,25                                 | 7.613,10                                 | 12.688,50                                | 15.226,20                                |
| 29300      | AUDI    | SQ8 4.0 TFSI QUATTRO TIPTRONIC 507CV HYBRID          | 1,3653                | 5.119,88                                 | 6.143,85                                 | 10.239,75                                | 12.287,70                                |
| 31092      | BMW     | 220 1.5 156CV GRAN COUPÉ IBRIDO BENZINA              | 0,6561                | 2.460,38                                 | 2.952,45                                 | 4.920,75                                 | 5.904,90                                 |
| 29162      | BMW     | 520i 2.0 184CV IBRIDO-BENZINA                        | 0,7996                | 2.998,50                                 | 3.598,20                                 | 5.997,00                                 | 7.196,40                                 |
| 30429      | BMW     | 520i 48V SDRIVE 2.0 208CV MILD HYBRID                | 0,8634                | 3.237,75                                 | 3.885,30                                 | 6.475,50                                 | 7.770,60                                 |
| 29172      | BMW     | 520i TOURING 2.0 184CV IBRIDO-BENZINA                | 0,8291                | 3.109,13                                 | 3.730,95                                 | 6.218,25                                 | 7.461,90                                 |
| 29163      | BMW     | 530i 2.0 252CV IBRIDO-BENZINA                        | 0,8466                | 3.174,75                                 | 3.809,70                                 | 6.349,50                                 | 7.619,40                                 |
| 29173      | BMW     | 530i TOURING 2.0 252CV IBRIDO-BENZINA                | 0,8787                | 3.295,13                                 | 3.954,15                                 | 6.590,25                                 | 7.908,30                                 |
| 29174      | BMW     | 530i TOURING XDRIVE 2.0 252CV IBRIDO-BENZINA         | 0,9166                | 3.437,25                                 | 4.124,70                                 | 6.874,50                                 | 8.249,40                                 |
| 29164      | BMW     | 530i XDRIVE 2.0 252CV IBRIDO-BENZINA                 | 0,8817                | 3.306,38                                 | 3.967,65                                 | 6.612,75                                 | 7.935,30                                 |
| 29175      | BMW     | 540i TOURING XDRIVE 3.0 333CV IBRIDO-BENZINA         | 1,0295                | 3.860,63                                 | 4.632,75                                 | 7.721,25                                 | 9.265,50                                 |
| 29165      | BMW     | 540i XDRIVE 3.0 333CV IBRIDO-BENZINA                 | 0,9826                | 3.684,75                                 | 4.421,70                                 | 7.369,50                                 | 8.843,40                                 |
| 29047      | BMW     | 630i GRAN TURISMO 2.0 258CV IBRIDO-BENZINA           | 0,9464                | 3.549,00                                 | 4.258,80                                 | 7.098,00                                 | 8.517,60                                 |
| 29760      | BMW     | M440i 2021 XDRIVE 3.0 374CV GRAN COUPÉ IBR BENZINA   | 1,0823                | 4.058,63                                 | 4.870,35                                 | 8.117,25                                 | 9.740,70                                 |
| 29166      | BMW     | M550i XDRIVE 4.4 530CV IBRIDO-BENZINA                | 1,2751                | 4.781,63                                 | 5.737,95                                 | 9.563,25                                 | 11.475,90                                |
| 30156      | BMW     | X1 2022 SDRIVE 20i 1.5 170CV IBRIDO BENZINA          | 0,6453                | 2.419,88                                 | 2.903,85                                 | 4.839,75                                 | 5.807,70                                 |
| 30119      | BMW     | X1 2022 XDRIVE 23i 2.0 218CV IBRIDO BENZINA          | 0,7400                | 2.775,00                                 | 3.330,00                                 | 5.550,00                                 | 6.660,00                                 |
| 30730      | BMW     | X2 SDRIVE 20i 1.5 170CV IBRIDO BENZINA               | 0,6651                | 2.494,13                                 | 2.992,95                                 | 4.988,25                                 | 5.985,90                                 |
| 30430      | BMW     | X3 XDRIVE 20i 2.0 184CV IBRIDO BENZINA               | 0,8555                | 3.208,13                                 | 3.849,75                                 | 6.416,25                                 | 7.699,50                                 |
| 30431      | BMW     | X3 XDRIVE 30i 2.0 245CV IBRIDO BENZINA               | 0,9254                | 3.470,25                                 | 4.164,30                                 | 6.940,50                                 | 8.328,60                                 |
| 29411      | BMW     | X5 XDRIVE 40i 3.0 333CV IBRIDO-BENZINA               | 1,0644                | 3.991,50                                 | 4.789,80                                 | 7.983,00                                 | 9.579,60                                 |
| 29702      | BMW     | X6 XDRIVE 40i 3.0 333CV IBRIDO BENZINA               | 1,1579                | 4.342,13                                 | 5.210,55                                 | 8.684,25                                 | 10.421,10                                |
| 29701      | BMW     | X7 XDRIVE 40i 3.0 333CV IBRIDO BENZINA               | 1,2880                | 4.830,00                                 | 5.796,00                                 | 9.660,00                                 | 11.592,00                                |
| 31182      | CITROEN | C3 100 E-DCT 1.2 MHYBRID 100CV                       | 0,4473                | 1.677,38                                 | 2.012,85                                 | 3.354,75                                 | 4.025,70                                 |
| 30937      | CITROEN | C3 Aircross 1.2 MHYBRID 136CV MOD 2024               | 0,4816                | 1.806,00                                 | 2.167,20                                 | 3.612,00                                 | 4.334,40                                 |
| 30891      | CITROEN | C4 E-DCS6 1.2 MHYBRID 100CV MOD 2024                 | 0,5145                | 1.929,38                                 | 2.315,25                                 | 3.858,75                                 | 4.630,50                                 |
| 30893      | CITROEN | C4 E-DCS6 1.2 MHYBRID 136CV MOD 2024                 | 0,5412                | 2.029,50                                 | 2.435,40                                 | 4.059,00                                 | 4.870,80                                 |
| 30359      | CITROEN | C5 Aircross E-DCS 1.2 136CV HYBRID                   | 0,5616                | 2.106,00                                 | 2.527,20                                 | 4.212,00                                 | 5.054,40                                 |
| 31094      | CITROEN | C5-X 136E 1.2 136CV IBRIDO BENZINA                   | 0,5783                | 2.168,63                                 | 2.602,35                                 | 4.337,25                                 | 5.204,70                                 |
| 30851      | DS      | DS3 1.2 MHYBRID 136 CV MOD 2024                      | 0,5767                | 2.162,63                                 | 2.595,15                                 | 4.325,25                                 | 5.190,30                                 |
| 30858      | DS      | DS4 1.2 MHYBRID 136CV MOD 2024                       | 0,6166                | 2.312,25                                 | 2.774,70                                 | 4.624,50                                 | 5.549,40                                 |
| 31319      | DS      | DS4 1.2 MHYBRID 145 CV MOD 2025                      | 0,6184                | 2.319,00                                 | 2.782,80                                 | 4.638,00                                 | 5.565,60                                 |
| 28843      | FIAT    | 500 1.0 70CV HYBRID                                  | 0,3918                | 1.469,25                                 | 1.763,10                                 | 2.938,50                                 | 3.526,20                                 |
| 28845      | FIAT    | 500C 1.0 70CV CABRIO HYBRID                          | 0,4138                | 1.551,75                                 | 1.862,10                                 | 3.103,50                                 | 3.724,20                                 |
| 30043      | FIAT    | 500X 1.5 130CV IBRIDO BENZINA                        | 0,5104                | 1.914,00                                 | 2.296,80                                 | 3.828,00                                 | 4.593,60                                 |
| 30514      | FIAT    | 600 1.2 100CV IBRIDO BENZINA                         | 0,4932                | 1.849,50                                 | 2.219,40                                 | 3.699,00                                 | 4.438,80                                 |
| 31067      | FIAT    | 600 1.2 136CV IBRIDO BENZINA                         | 0,5048                | 1.893,00                                 | 2.271,60                                 | 3.786,00                                 | 4.543,20                                 |
| 31284      | FIAT    | GRANDE PANDA 1.2 MHYBRID 100CV MOD 2025              | 0,4507                | 1.690,13                                 | 2.028,15                                 | 3.380,25                                 | 4.056,30                                 |
| 28846      | FIAT    | PANDA 1.0 69CV HYBRID                                | 0,3766                | 1.412,25                                 | 1.694,70                                 | 2.824,50                                 | 3.389,40                                 |
| 29422      | FIAT    | PANDA CROSS 1.0 69CV HYBRID                          | 0,4009                | 1.503,38                                 | 1.804,05                                 | 3.006,75                                 | 3.608,10                                 |
| 30270      | FIAT    | PANDA CROSS 2023 1.0 69CV IBRIDA                     | 0,4333                | 1.624,88                                 | 1.949,85                                 | 3.249,75                                 | 3.899,70                                 |
| 30002      | FIAT    | TIPO 1.5 130CV HYBRID                                | 0,5186                | 1.944,75                                 | 2.333,70                                 | 3.889,50                                 | 4.667,40                                 |
| 30003      | FIAT    | TIPO SW 1.5 130CV HYBRID                             | 0,5317                | 1.993,88                                 | 2.392,65                                 | 3.987,75                                 | 4.785,30                                 |
| 29199      | FORD    | FIESTA 1.0 ECOBOOST 125CV IBRIDO-BENZINA             | 0,4626                | 1.734,75                                 | 2.081,70                                 | 3.469,50                                 | 4.163,40                                 |
| 30739      | FORD    | FOCUS IV 1.0 ECOBOOST 155CV IBRIDO BENZINA           | 0,5780                | 2.167,50                                 | 2.601,00                                 | 4.335,00                                 | 5.202,00                                 |
| 29201      | FORD    | FOCUS IV 1.0 ECOBOOST 155CV IBRIDO-BENZINA           | 0,5324                | 1.996,50                                 | 2.395,80                                 | 3.993,00                                 | 4.791,60                                 |
| 29424      | FORD    | KUGA 2.5 190CV 2WD IBRIDO-BENZINA                    | 0,6265                | 2.349,38                                 | 2.819,25                                 | 4.698,75                                 | 5.638,50                                 |
| 29425      | FORD    | KUGA 2.5 190CV 4WD IBRIDO-BENZINA                    | 0,5749                | 2.155,88                                 | 2.587,05                                 | 4.311,75                                 | 5.174,10                                 |
| 21883      | FORD    | MONDEO 2.0 187CV HYBRID                              | 0,6201                | 2.325,38                                 | 2.790,45                                 | 4.650,75                                 | 5.580,90                                 |
| 29866      | FORD    | S-MAX 2.5 190CV FULL HYBRID                          | 0,7037                | 2.638,88                                 | 3.166,65                                 | 5.277,75                                 | 6.333,30                                 |
| 30098      | HONDA   | CIVIC 2.0 HEV 184CV                                  | 0,5893                | 2.209,88                                 | 2.651,85                                 | 4.419,75                                 | 5.303,70                                 |
| 27731      | HONDA   | CR-V 2.0 HEV 184CV IBRIDO BENZINA                    | 0,6272                | 2.352,00                                 | 2.822,40                                 | 4.704,00                                 | 5.644,80                                 |
| 27732      | HONDA   | CR-V 2.0 HEV AWD 184CV IBRIDO BENZINA                | 0,6697                | 2.511,38                                 | 3.013,65                                 | 5.022,75                                 | 6.027,30                                 |
| 28948      | HONDA   | JAZZ 1.5 HEV 97CV HYBRID                             | 0,4625                | 1.734,38                                 | 2.081,25                                 | 3.468,75                                 | 4.162,50                                 |
| 28949      | HONDA   | JAZZ CROSSTAR 1.5 97CV HYBRID                        | 0,5136                | 1.926,00                                 | 2.311,20                                 | 3.852,00                                 | 4.622,40                                 |
| 28634      | HONDA   | NSX 3.5 580CV                                        | 1,9542                | 7.328,25                                 | 8.793,90                                 | 14.656,50                                | 17.587,80                                |



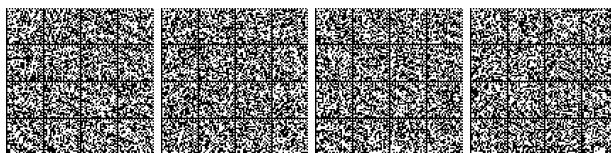
FRINGE BENEFIT 2026  
AUTOVEICOLI IBRIDO-BENZINA FUORI PRODUZIONE

| ID Modello | 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) |
|------------|------------|--------------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 29427      | HYUNDAI    | I20 2021 1.0 T-GDI 100CV IBRIDO-BENZINA          | 0,4319                | 1.619,63                                 | 1.943,55                                 | 3.239,25                                 | 3.887,10                                 |
| 29774      | HYUNDAI    | I20 2021 1.0 T-GDI 120CV IBRIDO BENZINA          | 0,4593                | 1.722,38                                 | 2.066,85                                 | 3.444,75                                 | 4.133,70                                 |
| 30747      | HYUNDAI    | I30 1.0 120CV IBRIDO BENZINA                     | 0,5306                | 1.989,75                                 | 2.387,70                                 | 3.979,50                                 | 4.775,40                                 |
| 29262      | HYUNDAI    | I30 1.0 T-GDI 120CV IBRIDO-BENZINA               | 0,5230                | 1.961,25                                 | 2.353,50                                 | 3.922,50                                 | 4.707,00                                 |
| 30748      | HYUNDAI    | I30 1.5 160CV IBRIDO BENZINA                     | 0,5778                | 2.166,75                                 | 2.600,10                                 | 4.333,50                                 | 5.200,20                                 |
| 29263      | HYUNDAI    | I30 1.5 T-GDI 160CV IBRIDO-BENZINA               | 0,5690                | 2.133,75                                 | 2.560,50                                 | 4.267,50                                 | 5.121,00                                 |
| 23214      | HYUNDAI    | IONIQ 1.6 140CV HYBRID                           | 0,4322                | 1.620,75                                 | 1.944,90                                 | 3.241,50                                 | 3.889,80                                 |
| 28403      | HYUNDAI    | IONIQ 2019 1.6 140CV HYBRID                      | 0,5092                | 1.909,50                                 | 2.291,40                                 | 3.819,00                                 | 4.582,80                                 |
| 30071      | HYUNDAI    | KONA 1.0 T-GDI 120CV MILD HYBRID                 | 0,4678                | 1.754,25                                 | 2.105,10                                 | 3.508,50                                 | 4.210,20                                 |
| 29562      | HYUNDAI    | KONA 1.0 T-GDI 163CV HYBRID                      | 0,4578                | 1.716,75                                 | 2.060,10                                 | 3.433,50                                 | 4.120,20                                 |
| 30072      | HYUNDAI    | KONA 1.6 DCT HEV 140CV                           | 0,5209                | 1.953,38                                 | 2.344,05                                 | 3.906,75                                 | 4.688,10                                 |
| 30631      | HYUNDAI    | KONA 2024 1.0 120CV IBRIDO BENZINA               | 0,5156                | 1.933,50                                 | 2.320,20                                 | 3.867,00                                 | 4.640,40                                 |
| 30640      | HYUNDAI    | KONA 2024 1.6 140CV FULL HYBRID                  | 0,5631                | 2.111,63                                 | 2.533,95                                 | 4.223,25                                 | 5.067,90                                 |
| 28436      | HYUNDAI    | KONA HEV 1.6 DGT 140CV HYBRID                    | 0,4697                | 1.761,38                                 | 2.113,65                                 | 3.522,75                                 | 4.227,30                                 |
| 29565      | HYUNDAI    | SANTA FE 1.6 T-GDI HEV 4WD 230CV HYBRID          | 0,8045                | 3.016,88                                 | 3.620,25                                 | 6.033,75                                 | 7.240,50                                 |
| 30904      | HYUNDAI    | SANTAFE 1.6 T-GDI 2WD HYBRID 215CV MOD 2024      | 0,7173                | 2.689,88                                 | 3.227,85                                 | 5.379,75                                 | 6.455,70                                 |
| 30905      | HYUNDAI    | SANTAFE 1.6 T-GDI 4WD HYBRID 215CV MOD 2024      | 0,7451                | 2.794,13                                 | 3.352,95                                 | 5.588,25                                 | 6.705,90                                 |
| 29525      | HYUNDAI    | TUCSON 1.6 HEV 180CV 2WD IBRIDO-BENZINA          | 0,5881                | 2.205,38                                 | 2.646,45                                 | 4.410,75                                 | 5.292,90                                 |
| 29526      | HYUNDAI    | TUCSON 1.6 HEV 180CV 4WD IBRIDO-BENZINA          | 0,6279                | 2.354,63                                 | 2.825,55                                 | 4.709,25                                 | 5.651,10                                 |
| 30354      | HYUNDAI    | TUCSON 1.6 HEV 230CV 2WD IBRIDO BENZINA          | 0,5942                | 2.228,25                                 | 2.673,90                                 | 4.456,50                                 | 5.347,80                                 |
| 30355      | HYUNDAI    | TUCSON 1.6 HEV 230CV 4WD IBRIDO BENZINA          | 0,6429                | 2.410,88                                 | 2.893,05                                 | 4.821,75                                 | 5.786,10                                 |
| 29524      | HYUNDAI    | TUCSON 1.6 T-GDI 150CV IBRIDO-BENZINA            | 0,5748                | 2.155,50                                 | 2.586,60                                 | 4.311,00                                 | 5.173,20                                 |
| 30366      | HYUNDAI    | TUCSON 1.6 T-GDI 150CV MILD HYBRID               | 0,5715                | 2.143,13                                 | 2.571,75                                 | 4.286,25                                 | 5.143,50                                 |
| 23553      | INFINITI   | Q50 3.5 HYBRID 364CV                             | 0,8221                | 3.082,88                                 | 3.699,45                                 | 6.165,75                                 | 7.398,90                                 |
| 21529      | INFINITI   | Q70 3.5 364CV                                    | 0,9289                | 3.483,38                                 | 4.180,05                                 | 6.966,75                                 | 8.360,10                                 |
| 29642      | JAGUAR     | E-PACE 2021 1.5 I3 160CV IBRIDO BENZINA          | 0,6268                | 2.350,50                                 | 2.820,60                                 | 4.701,00                                 | 5.641,20                                 |
| 29644      | JAGUAR     | E-PACE 2021 2.0 I4 200CV IBRIDO BENZINA          | 0,7263                | 2.723,63                                 | 3.268,35                                 | 5.447,25                                 | 6.536,70                                 |
| 29645      | JAGUAR     | E-PACE 2021 2.0 I4 249CV IBRIDO BENZINA          | 0,7824                | 2.934,00                                 | 3.520,80                                 | 5.868,00                                 | 7.041,60                                 |
| 29646      | JAGUAR     | E-PACE 2021 2.0 I4 300CV IBRIDO BENZINA          | 0,9551                | 3.581,63                                 | 4.297,95                                 | 7.163,25                                 | 8.595,90                                 |
| 30752      | JAGUAR     | E-PACE 2024 1.5 160CV IBRIDO BENZINA             | 0,7608                | 2.853,00                                 | 3.423,60                                 | 5.706,00                                 | 6.847,20                                 |
| 30753      | JAGUAR     | E-PACE 2024 2.0 250CV IBRIDO BENZINA             | 0,8694                | 3.260,25                                 | 3.912,30                                 | 6.520,50                                 | 7.824,60                                 |
| 30758      | JAGUAR     | F-PACE 2024 3.0 AWD 400CV IBRIDO BENZINA         | 1,2480                | 4.680,00                                 | 5.616,00                                 | 9.360,00                                 | 11.232,00                                |
| 29434      | JAGUAR     | F-PACE 3.0 400CV IBRIDO BENZINA                  | 1,0097                | 3.786,38                                 | 4.543,65                                 | 7.572,75                                 | 9.087,30                                 |
| 30578      | JEEP       | AVENGER 1.2 T MHEV 100CV IBRIDO BENZINA          | 0,4802                | 1.800,75                                 | 2.160,90                                 | 3.601,50                                 | 4.321,80                                 |
| 31099      | JEEP       | AVENGER 1.2 T MHEV 138CV 4XE IBRIDO BENZINA      | 0,5395                | 2.023,13                                 | 2.427,75                                 | 4.046,25                                 | 4.855,50                                 |
| 29584      | KIA        | CEED 1.0 T-GDI 120CV IBRIDO BENZINA              | 0,4783                | 1.793,63                                 | 2.152,35                                 | 3.587,25                                 | 4.304,70                                 |
| 29585      | KIA        | CEED 1.5 T-GDI 160CV IBRIDO BENZINA              | 0,5369                | 2.013,38                                 | 2.416,05                                 | 4.026,75                                 | 4.832,10                                 |
| 30906      | KIA        | CEED 1.5 T-GDI MHYBRID 140CV MOD 2024            | 0,5944                | 2.229,00                                 | 2.674,80                                 | 4.458,00                                 | 5.349,60                                 |
| 30100      | KIA        | CEED 2022 1.5 T-GDI 160CV                        | 0,5766                | 2.162,25                                 | 2.594,70                                 | 4.324,50                                 | 5.189,40                                 |
| 30907      | KIA        | CEED SW 1.0 T-GDI MHYBRID 100CV MOD 2024         | 0,5408                | 2.028,00                                 | 2.433,60                                 | 4.056,00                                 | 4.867,20                                 |
| 23565      | KIA        | NIRO 1.6 GDI DCT HEV 140CV HYBRID                | 0,4621                | 1.732,88                                 | 2.079,45                                 | 3.465,75                                 | 4.158,90                                 |
| 28676      | KIA        | NIRO 2019 1.6 GDI HEV 140CV HYBRID               | 0,4680                | 1.755,00                                 | 2.106,00                                 | 3.510,00                                 | 4.212,00                                 |
| 30076      | KIA        | NIRO 2022 1.6 GDI 140CV IBRIDO-BENZINA           | 0,5308                | 1.990,50                                 | 2.388,60                                 | 3.981,00                                 | 4.777,20                                 |
| 29587      | KIA        | PROCEED 1.5 T-GDI 160CV MHEV IBRIDO BENZINA      | 0,6107                | 2.290,13                                 | 2.748,15                                 | 4.580,25                                 | 5.496,30                                 |
| 29267      | KIA        | RIO 1.0 T-GDI 100CV IBRIDO-BENZINA               | 0,4397                | 1.648,88                                 | 1.978,65                                 | 3.297,75                                 | 3.957,30                                 |
| 29268      | KIA        | RIO 1.0 T-GDI 120CV IBRIDO-BENZINA               | 0,4622                | 1.733,25                                 | 2.079,90                                 | 3.466,50                                 | 4.159,80                                 |
| 29318      | KIA        | SORENTO 2020 1.6 T-GDI 230CV 2WD IBRIDO-BENZINA  | 0,6915                | 2.593,13                                 | 3.111,75                                 | 5.186,25                                 | 6.223,50                                 |
| 29319      | KIA        | SORENTO 2020 1.6 T-GDI 230CV 4WD IBRIDO-BENZINA  | 0,7206                | 2.702,25                                 | 3.242,70                                 | 5.404,50                                 | 6.485,40                                 |
| 30958      | KIA        | SPORTAGE 1.6 TGDI MHYBRID 160CV MOD 2024         | 0,5843                | 2.191,13                                 | 2.629,35                                 | 4.382,25                                 | 5.258,70                                 |
| 29958      | KIA        | SPORTAGE 2022 1.6 TGDI HEV 230CV                 | 0,6090                | 2.283,75                                 | 2.740,50                                 | 4.567,50                                 | 5.481,00                                 |
| 29959      | KIA        | SPORTAGE 2022 1.6 TGDI HEV 230CV AWD             | 0,6582                | 2.468,25                                 | 2.961,90                                 | 4.936,50                                 | 5.923,80                                 |
| 29957      | KIA        | SPORTAGE 2022 1.6 TGDI MHEV 150CV                | 0,5763                | 2.161,13                                 | 2.593,35                                 | 4.322,25                                 | 5.186,70                                 |
| 29315      | KIA        | STONIC 2020 1.0 TGDI 120CV IBRIDO-BENZINA        | 0,4657                | 1.746,38                                 | 2.095,65                                 | 3.492,75                                 | 4.191,30                                 |
| 29589      | KIA        | XCEED 1.5 TGDI 160CV MHEV IBRIDO BENZINA         | 0,5087                | 1.907,63                                 | 2.289,15                                 | 3.815,25                                 | 4.578,30                                 |
| 30903      | KIA        | XCEED 1.5 T-GDI MHYBRID 140CV MOD 2024           | 0,5262                | 1.973,25                                 | 2.367,90                                 | 3.946,50                                 | 4.735,80                                 |
| 28931      | LANCIA     | YPSILON 1.0 69CV HYBRID                          | 0,3860                | 1.447,50                                 | 1.737,00                                 | 2.895,00                                 | 3.474,00                                 |
| 29326      | LAND ROVER | DEFENDER 110 2020 3.0 I6 400CV 5P IBRIDO-BENZINA | 1,0907                | 4.090,13                                 | 4.908,15                                 | 8.180,25                                 | 9.816,30                                 |
| 30372      | LAND ROVER | DEFENDER 110 3.0 I6 400CV AWD IBRIDO BENZINA     | 1,1409                | 4.278,38                                 | 5.134,05                                 | 8.556,75                                 | 10.268,10                                |
| 28534      | LAND ROVER | DEFENDER 110 3.0 MHEV 400CV                      | 0,9864                | 3.699,00                                 | 4.438,80                                 | 7.398,00                                 | 8.877,60                                 |
| 30373      | LAND ROVER | DEFENDER 130 3.0 I6 400CV AWD IBRIDO BENZINA     | 1,2710                | 4.766,25                                 | 5.719,50                                 | 9.532,50                                 | 11.439,00                                |



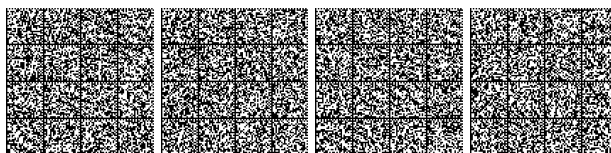
**FRINGE BENEFIT 2026**  
**AUTOVEICOLI IBRIDO-BENZINA FUORI PRODUZIONE**

| ID Modello | 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) |
|------------|------------|-----------------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 29321      | LAND ROVER | DEFENDER 90 2020 3.0 I6 400CV 3P IBRIDO-BENZINA     | 0,9742                | 3.653,25                                 | 4.383,90                                 | 7.306,50                                 | 8.767,80                                 |
| 28530      | LAND ROVER | DEFENDER 90 3.0 MHEV 400CV                          | 0,9448                | 3.543,00                                 | 4.251,60                                 | 7.086,00                                 | 8.503,20                                 |
| 29486      | LAND ROVER | DISCOVERY 2021 2.0 I4 300CV IBRIDO BENZINA          | 0,8977                | 3.366,38                                 | 4.039,65                                 | 6.732,75                                 | 8.079,30                                 |
| 29487      | LAND ROVER | DISCOVERY 2021 3.0 I6 360CV IBRIDO BENZINA          | 1,0715                | 4.018,13                                 | 4.821,75                                 | 8.036,25                                 | 9.643,50                                 |
| 30378      | LAND ROVER | DISCOVERY 3.0 I6 300CV AWD IBRIDO BENZINA           | 1,2207                | 4.577,63                                 | 5.493,15                                 | 9.155,25                                 | 10.986,30                                |
| 28370      | LAND ROVER | DISCOVERY SPORT 2019 2.0 SI4 200CV                  | 0,8104                | 3.039,00                                 | 3.646,80                                 | 6.078,00                                 | 7.293,60                                 |
| 28371      | LAND ROVER | DISCOVERY SPORT 2019 2.0 SI4 249CV                  | 0,7623                | 2.858,63                                 | 3.430,35                                 | 5.717,25                                 | 6.860,70                                 |
| 29883      | LAND ROVER | RANGE ROVER 2022 3.0 I6 400CV IBRIDO BENZINA        | 1,5393                | 5.772,38                                 | 6.926,85                                 | 11.544,75                                | 13.853,70                                |
| 28376      | LAND ROVER | RANGE ROVER 3.0 I6 MHEV 400CV                       | 1,3058                | 4.896,75                                 | 5.876,10                                 | 9.793,50                                 | 11.752,20                                |
| 29269      | LAND ROVER | RANGE ROVER EVOQUE 1.5 I3 160CV AWD IBRIDO-BENZINA  | 0,6228                | 2.335,50                                 | 2.802,60                                 | 4.671,00                                 | 5.605,20                                 |
| 27890      | LAND ROVER | RANGE ROVER EVOQUE 2.0 I4 200CV AWD                 | 0,7254                | 2.720,25                                 | 3.264,30                                 | 5.440,50                                 | 6.528,60                                 |
| 27891      | LAND ROVER | RANGE ROVER EVOQUE 2.0 I4 250CV AWD                 | 0,7683                | 2.881,13                                 | 3.457,35                                 | 5.762,25                                 | 6.914,70                                 |
| 27892      | LAND ROVER | RANGE ROVER EVOQUE 2.0 I4 300CV AWD                 | 0,8135                | 3.050,63                                 | 3.660,75                                 | 6.101,25                                 | 7.321,50                                 |
| 30383      | LAND ROVER | RANGE ROVER EVOQUE 2023 2.0 250CV AWD IBRIDO BENZIN | 0,9336                | 3.501,00                                 | 4.201,20                                 | 7.002,00                                 | 8.402,40                                 |
| 29221      | LAND ROVER | RANGE ROVER SPORT 3.0 I6 400CV IBRIDO-BENZINA       | 1,1360                | 4.260,00                                 | 5.112,00                                 | 8.520,00                                 | 10.224,00                                |
| 29334      | LAND ROVER | VELAR 2.0 SI4 250CV IBRIDO-BENZINA                  | 0,9684                | 3.631,50                                 | 4.357,80                                 | 7.263,00                                 | 8.715,60                                 |
| 29335      | LAND ROVER | VELAR 3.0 I6 400CV IBRIDO-BENZINA                   | 1,0123                | 3.796,13                                 | 4.555,35                                 | 7.592,25                                 | 9.110,70                                 |
| 23570      | LEXUS      | CT 200H 136CV ND                                    | 0,5131                | 1.924,13                                 | 2.308,95                                 | 3.848,25                                 | 4.617,90                                 |
| 22066      | LEXUS      | GS 300H 223CV                                       | 0,7138                | 2.676,75                                 | 3.212,10                                 | 5.353,50                                 | 6.424,20                                 |
| 23571      | LEXUS      | IS 300H 223CV ND                                    | 0,6277                | 2.353,88                                 | 2.824,65                                 | 4.707,75                                 | 5.649,30                                 |
| 28637      | LEXUS      | LC 500H 3.5 360CV HYBRID                            | 1,3589                | 5.095,88                                 | 6.115,05                                 | 10.191,75                                | 12.230,10                                |
| 30623      | LEXUS      | LC COUPÉ 3.5 360CV IBRIDO BENZINA                   | 1,3934                | 5.225,25                                 | 6.270,30                                 | 10.450,50                                | 12.540,60                                |
| 23572      | LEXUS      | LS 600H 445CV ND                                    | 1,2961                | 4.860,38                                 | 5.832,45                                 | 9.720,75                                 | 11.664,90                                |
| 30634      | LEXUS      | NX 2.5 244CV IBRIDO BENZINA                         | 0,8452                | 3.169,50                                 | 3.803,40                                 | 6.339,00                                 | 7.606,80                                 |
| 29847      | LEXUS      | NX 350H 2.5 4WD 240CV FULL                          | 0,8277                | 3.103,88                                 | 3.724,65                                 | 6.207,75                                 | 7.449,30                                 |
| 21702      | LEXUS      | NX HYBRID 2.5 197CV                                 | 0,6568                | 2.463,00                                 | 2.955,60                                 | 4.926,00                                 | 5.911,20                                 |
| 23139      | LEXUS      | NX HYBRID 2.5 197CV 4WD                             | 0,7242                | 2.715,75                                 | 3.258,90                                 | 5.431,50                                 | 6.517,80                                 |
| 27988      | LEXUS      | RC 300H 2.5 223 CV                                  | 0,7139                | 2.677,13                                 | 3.212,55                                 | 5.354,25                                 | 6.425,10                                 |
| 30638      | LEXUS      | RX 350H 2.5 250CV IBRIDO BENZINA                    | 0,9905                | 3.714,38                                 | 4.457,25                                 | 7.428,75                                 | 8.914,50                                 |
| 30635      | LEXUS      | RX 500H 2.4 370CV IBRIDO BENZINA                    | 1,2561                | 4.710,38                                 | 5.652,45                                 | 9.420,75                                 | 11.304,90                                |
| 22626      | LEXUS      | RX HYBRID 3.5 313CV                                 | 0,9675                | 3.628,13                                 | 4.353,75                                 | 7.256,25                                 | 8.707,50                                 |
| 30632      | LEXUS      | UX 2.0 184CV IBRIDO BENZINA                         | 0,6603                | 2.476,13                                 | 2.971,35                                 | 4.952,25                                 | 5.942,70                                 |
| 30633      | LEXUS      | UX 2.0 184CV 4WD IBRIDO BENZINA                     | 0,7193                | 2.697,38                                 | 3.236,85                                 | 5.394,75                                 | 6.473,70                                 |
| 27734      | LEXUS      | UX HYBRID 2.0 177CV                                 | 0,6019                | 2.257,13                                 | 2.708,55                                 | 4.514,25                                 | 5.417,10                                 |
| 27735      | LEXUS      | UX HYBRID 2.0 4WD 177CV                             | 0,6153                | 2.307,38                                 | 2.768,85                                 | 4.614,75                                 | 5.537,70                                 |
| 28468      | LEXUS      | UX250H 2.0 2WD HYBRID                               | 0,6209                | 2.328,38                                 | 2.794,05                                 | 4.656,75                                 | 5.588,10                                 |
| 28469      | LEXUS      | UX250H 2.0 4WD HYBRID                               | 0,6702                | 2.513,25                                 | 3.015,90                                 | 5.026,50                                 | 6.031,80                                 |
| 29910      | LINK & CO  | LINK & CO 01 1.5 197CV FULL HYBRID                  | 0,5671                | 2.126,63                                 | 2.551,95                                 | 4.253,25                                 | 5.103,90                                 |
| 29540      | MASERATI   | GHIBLI 2.0 330CV MHEV IBRIDA                        | 0,9470                | 3.551,25                                 | 4.261,50                                 | 7.102,50                                 | 8.523,00                                 |
| 29802      | MASERATI   | LEVANTE 2.0 330CV MHEV IBRIDO BENZINA               | 1,1151                | 4.181,63                                 | 5.017,95                                 | 8.363,25                                 | 10.035,90                                |
| 29962      | MAZDA      | 2 1.5 FULL HYBRID 115CV                             | 0,4300                | 1.612,50                                 | 1.935,00                                 | 3.225,00                                 | 3.870,00                                 |
| 28778      | MAZDA      | 2 2020 1.5 SKYACTIV 75CV                            | 0,3969                | 1.488,38                                 | 1.786,05                                 | 2.976,75                                 | 3.572,10                                 |
| 28779      | MAZDA      | 2 2020 1.5 SKYACTIV 90CV                            | 0,4360                | 1.635,00                                 | 1.962,00                                 | 3.270,00                                 | 3.924,00                                 |
| 31022      | MAZDA      | 3 2.0 122CV MOD. 2024 IBRIDO BENZINA                | 0,5294                | 1.985,25                                 | 2.382,30                                 | 3.970,50                                 | 4.764,60                                 |
| 31023      | MAZDA      | 3 2.0 150CV MOD. 2024 IBRIDO BENZINA                | 0,5375                | 2.015,63                                 | 2.418,75                                 | 4.031,25                                 | 4.837,50                                 |
| 28154      | MAZDA      | 3 2019 2.0 SKYACTIV 122CV                           | 0,5093                | 1.909,88                                 | 2.291,85                                 | 3.819,75                                 | 4.583,70                                 |
| 28780      | MAZDA      | 3 2019 2.0 SKYACTIV 150CV                           | 0,5330                | 1.998,75                                 | 2.398,50                                 | 3.997,50                                 | 4.797,00                                 |
| 28377      | MAZDA      | 3 2019 2.0 SKYACTIV 179CV                           | 0,5177                | 1.941,38                                 | 2.329,65                                 | 3.882,75                                 | 4.659,30                                 |
| 29715      | MAZDA      | 3 2019 2.0 SKYACTIV 186CV                           | 0,5526                | 2.072,25                                 | 2.486,70                                 | 4.144,50                                 | 4.973,40                                 |
| 28438      | MAZDA      | CX-30 2.0 120CV 2WD HYBRID                          | 0,5401                | 2.025,38                                 | 2.430,45                                 | 4.050,75                                 | 4.860,90                                 |
| 28439      | MAZDA      | CX-30 2.0 120CV 4WD HYBRID                          | 0,5373                | 2.014,88                                 | 2.417,85                                 | 4.029,75                                 | 4.835,70                                 |
| 28853      | MAZDA      | CX-30 2.0 150CV 2WD HYBRID                          | 0,5482                | 2.055,75                                 | 2.466,90                                 | 4.111,50                                 | 4.933,80                                 |
| 28854      | MAZDA      | CX-30 2.0 150CV 4WD HYBRID                          | 0,5828                | 2.185,50                                 | 2.622,60                                 | 4.371,00                                 | 5.245,20                                 |
| 28441      | MAZDA      | CX-30 2.0 180CV 2WD HYBRID                          | 0,5238                | 1.964,25                                 | 2.357,10                                 | 3.928,50                                 | 4.714,20                                 |
| 28442      | MAZDA      | CX-30 2.0 180CV 4WD HYBRID                          | 0,5586                | 2.094,75                                 | 2.513,70                                 | 4.189,50                                 | 5.027,40                                 |
| 30370      | MAZDA      | CX-5 2.0L E-SKYACTIV-G 165CV 2WD MHEV               | 0,6339                | 2.377,13                                 | 2.852,55                                 | 4.754,25                                 | 5.705,10                                 |
| 30371      | MAZDA      | CX-5 2.0L E-SKYACTIV-G 165CV 4WD MHEV               | 0,6722                | 2.520,75                                 | 3.024,90                                 | 5.041,50                                 | 6.049,80                                 |
| 30509      | MAZDA      | CX-5 2.5L E-SKYACTIV-G 194CV AWD IBRIDO BENZINA     | 0,7703                | 2.888,63                                 | 3.466,35                                 | 5.777,25                                 | 6.932,70                                 |
| 29891      | MERCEDES   | C200 AUTO 1.5 197CV CABRIO MILD HYBRID              | 0,9841                | 3.690,38                                 | 4.428,45                                 | 7.380,75                                 | 8.856,90                                 |
| 29890      | MERCEDES   | C200 AUTO 1.5 197CV COUPÉ MILD HYBRID               | 0,8235                | 3.088,13                                 | 3.705,75                                 | 6.176,25                                 | 7.411,50                                 |



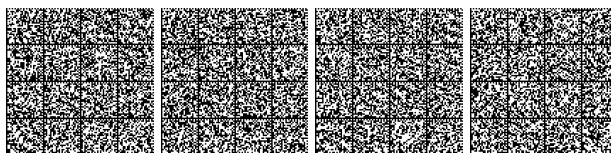
FRINGE BENEFIT 2026  
AUTOVEICOLI IBRIDO-BENZINA FUORI PRODUZIONE

| ID Modello | 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) |
|------------|----------|-------------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 27739      | MERCEDES | C200 AUTO EQ 1.5 197CV CABRIO IBRIDO BENZINA    | 0,8337                | 3.126,38                                 | 3.751,65                                 | 6.252,75                                 | 7.503,30                                 |
| 27738      | MERCEDES | C200 AUTO EQ 1.5 197CV COUPÉ IBRIDO BENZINA     | 0,7541                | 2.827,88                                 | 3.393,45                                 | 5.655,75                                 | 6.786,90                                 |
| 27736      | MERCEDES | C200 AUTO EQ 1.5 197CV IBRIDO BENZINA           | 0,7099                | 2.662,13                                 | 3.194,55                                 | 5.324,25                                 | 6.389,10                                 |
| 27737      | MERCEDES | C200 SW AUTO EQ 1.5 197CV IBRIDO BENZINA        | 0,7252                | 2.719,50                                 | 3.263,40                                 | 5.439,00                                 | 6.526,80                                 |
| 25708      | MERCEDES | CLS 450 3.0 367CV HYBRID                        | 1,0143                | 3.803,63                                 | 4.564,35                                 | 7.607,25                                 | 9.128,70                                 |
| 27758      | MERCEDES | CLS 450 3.0 4MATIC 367CV IBRIDO BENZINA         | 1,2296                | 4.611,00                                 | 5.533,20                                 | 9.222,00                                 | 11.066,40                                |
| 27759      | MERCEDES | CLS 450 3.0 4MATIC AMG 435CV IBRIDO BENZINA     | 1,2767                | 4.787,63                                 | 5.745,15                                 | 9.575,25                                 | 11.490,30                                |
| 29737      | MERCEDES | CLS 53 4MATIC 3.0 435CV MILD HYBRID             | 1,4542                | 5.453,25                                 | 6.543,90                                 | 10.906,50                                | 13.087,80                                |
| 29993      | MERCEDES | E200 2.0 210CV BERLINA MILD HYBRID              | 0,8518                | 3.194,25                                 | 3.833,10                                 | 6.388,50                                 | 7.666,20                                 |
| 30444      | MERCEDES | E200 AUT 2023 2.0 197CV MILD HYBRID             | 0,8431                | 3.161,63                                 | 3.793,95                                 | 6.323,25                                 | 7.587,90                                 |
| 29686      | MERCEDES | E200 CABRIO 2.0 210CV MILD HYBRID               | 0,9453                | 3.544,88                                 | 4.253,85                                 | 7.089,75                                 | 8.507,70                                 |
| 29728      | MERCEDES | E200 COUPÉ 2.0 210CV MILD HYBRID                | 0,8840                | 3.315,00                                 | 3.978,00                                 | 6.630,00                                 | 7.956,00                                 |
| 28470      | MERCEDES | E200 EQ-BOOST 2.0 210CV IBRIDO BENZINA          | 0,7865                | 2.949,38                                 | 3.539,25                                 | 5.898,75                                 | 7.078,50                                 |
| 29682      | MERCEDES | E200 SW 2.0 210CV MILD HYBRID                   | 0,8804                | 3.301,50                                 | 3.961,80                                 | 6.603,00                                 | 7.923,60                                 |
| 28471      | MERCEDES | E200 SW EQ-BOOST 2.0 210CV IBRIDO BENZINA       | 0,7845                | 2.941,88                                 | 3.530,25                                 | 5.883,75                                 | 7.060,50                                 |
| 29687      | MERCEDES | E350 CABRIO 2.0 313CV MILD HYBRID               | 0,9535                | 3.575,63                                 | 4.290,75                                 | 7.151,25                                 | 8.581,50                                 |
| 29729      | MERCEDES | E350 COUPÉ 2.0 313CV MILD HYBRID                | 0,9890                | 3.708,75                                 | 4.450,50                                 | 7.417,50                                 | 8.901,00                                 |
| 27911      | MERCEDES | E350 EQ-BOOST 2.0 313CV CABRIO IBRIDO BENZINA   | 0,9237                | 3.463,88                                 | 4.156,65                                 | 6.927,75                                 | 8.313,30                                 |
| 27910      | MERCEDES | E350 EQ-BOOST 2.0 313CV COUPÉ IBRIDO BENZINA    | 0,8807                | 3.302,63                                 | 3.963,15                                 | 6.605,25                                 | 7.926,30                                 |
| 27749      | MERCEDES | E350 EQ-BOOST 2.0 313CV IBRIDO BENZINA          | 0,8740                | 3.277,50                                 | 3.933,00                                 | 6.555,00                                 | 7.866,00                                 |
| 29678      | MERCEDES | E450 4MATIC 3.0 457CV MILD HYBRID               | 1,0624                | 3.984,00                                 | 4.780,80                                 | 7.968,00                                 | 9.561,60                                 |
| 30446      | MERCEDES | E450 AUT 2023 4MATIC 3.0 367CV MILD HYBRID      | 1,0297                | 3.861,38                                 | 4.633,65                                 | 7.722,75                                 | 9.267,30                                 |
| 29688      | MERCEDES | E450 CABRIO 4MATIC 3.0 367CV MILD HYBRID        | 1,1234                | 4.212,75                                 | 5.055,30                                 | 8.425,50                                 | 10.110,60                                |
| 29730      | MERCEDES | E450 COUPÉ 4MATIC 3.0 457CV MILD HYBRID         | 1,0839                | 4.064,63                                 | 4.877,55                                 | 8.129,25                                 | 9.755,10                                 |
| 29229      | MERCEDES | E450 EQ-BOOST 3.0 4MATIC 457CV IBRIDO-BENZINA   | 0,9755                | 3.658,13                                 | 4.389,75                                 | 7.316,25                                 | 8.779,50                                 |
| 29683      | MERCEDES | E450 SW 4MATIC 3.0 457CV MILD HYBRID            | 1,0860                | 4.072,50                                 | 4.887,00                                 | 8.145,00                                 | 9.774,00                                 |
| 29731      | MERCEDES | E53 COUPÉ 4MATIC 3.0 457CV AMG MILD HYBRID      | 1,2356                | 4.633,50                                 | 5.560,20                                 | 9.267,00                                 | 11.120,40                                |
| 28447      | MERCEDES | GLC 200 2.0 4MATIC EQ-BOOST 197CV               | 0,7539                | 2.827,13                                 | 3.392,55                                 | 5.654,25                                 | 6.785,10                                 |
| 29803      | MERCEDES | GLC 200 2.0 4MATIC MILD HYBRID 197CV            | 0,7614                | 2.855,25                                 | 3.426,30                                 | 5.710,50                                 | 6.852,60                                 |
| 28448      | MERCEDES | GLC 300 2.0 4MATIC EQ-BOOST 350CV               | 0,8450                | 3.168,75                                 | 3.802,50                                 | 6.337,50                                 | 7.605,00                                 |
| 29804      | MERCEDES | GLC 300 2.0 4MATIC MILD HYBRID 350CV            | 0,8526                | 3.197,25                                 | 3.836,70                                 | 6.394,50                                 | 7.673,40                                 |
| 27928      | MERCEDES | GLE 450 3.0 4MATIC EQ-BOOST 389CV               | 1,1541                | 4.327,88                                 | 5.193,45                                 | 8.655,75                                 | 10.386,90                                |
| 28541      | MERCEDES | GLE 53 3.0 4MATIC EQ-BOOST AMG 460CV            | 1,2817                | 4.806,38                                 | 5.767,65                                 | 9.612,75                                 | 11.535,30                                |
| 28890      | MERCEDES | GLE 53 3.0 4MATIC EQ-BOOST AMG 435CV COUPÉ      | 1,3842                | 5.190,75                                 | 6.228,90                                 | 10.381,50                                | 12.457,80                                |
| 29850      | MERCEDES | GLE 63 4.0 4MATIC AMG S 634CV                   | 1,7747                | 6.655,13                                 | 7.986,15                                 | 13.310,25                                | 15.972,30                                |
| 29851      | MERCEDES | GLE 63 4.0 4MATIC AMG S 612CV COUPÉ             | 1,9385                | 7.269,38                                 | 8.723,25                                 | 14.538,75                                | 17.446,50                                |
| 29852      | MERCEDES | GLS 580 4.0 4MATIC 490CV                        | 1,5234                | 5.712,75                                 | 6.855,30                                 | 11.425,50                                | 13.710,60                                |
| 28784      | MERCEDES | GLS 580 4.0 4MATIC EQ-BOOST 490CV               | 1,3848                | 5.193,00                                 | 6.231,60                                 | 10.386,00                                | 12.463,20                                |
| 29853      | MERCEDES | GLS 600 4.0 4MATIC 560CV MAYBACH                | 1,9705                | 7.389,38                                 | 8.867,25                                 | 14.778,75                                | 17.734,50                                |
| 29854      | MERCEDES | GLS 63 AMG 4.0 4MATIC 612CV                     | 1,9370                | 7.263,75                                 | 8.716,50                                 | 14.527,50                                | 17.433,00                                |
| 29892      | MERCEDES | GT COUPÉ 4 43 4MATIC 3.0 389CV IBRIDO BENZINA   | 1,3919                | 5.219,63                                 | 6.263,55                                 | 10.439,25                                | 12.527,10                                |
| 29893      | MERCEDES | GT COUPÉ 4 53 4MATIC 3.0 457CV IBRIDO BENZINA   | 1,5490                | 5.808,75                                 | 6.970,50                                 | 11.617,50                                | 13.941,00                                |
| 21739      | MERCEDES | S 400 3.5 V6 333CV HYBRID                       | 1,1401                | 4.275,38                                 | 5.130,45                                 | 8.550,75                                 | 10.260,90                                |
| 27912      | MERCEDES | S450 3.0 4MATIC EQ BOOST 389CV IBRIDO BENZINA   | 1,2554                | 4.707,75                                 | 5.649,30                                 | 9.415,50                                 | 11.298,60                                |
| 29490      | MERCEDES | S450 3.0 EQ-BOOST 4MATIC 367CV IBRIDO BENZINA   | 1,3040                | 4.890,00                                 | 5.868,00                                 | 9.780,00                                 | 11.736,00                                |
| 29733      | MERCEDES | S450 4MATIC 3.0 367CV MILD HYBRID               | 1,4698                | 5.511,75                                 | 6.614,10                                 | 11.023,50                                | 13.228,20                                |
| 27913      | MERCEDES | S500 3.0 EQ BOOST 457CV IBRIDO BENZINA          | 1,3473                | 5.052,38                                 | 6.062,85                                 | 10.104,75                                | 12.125,70                                |
| 29440      | MERCEDES | S500 3.0 EQ-BOOST 4MATIC 435CV IBRIDO BENZINA   | 1,3753                | 5.157,38                                 | 6.188,85                                 | 10.314,75                                | 12.377,70                                |
| 29734      | MERCEDES | S500 4MATIC 3.0 435CV MILD HYBRID               | 1,5705                | 5.889,38                                 | 7.067,25                                 | 11.778,75                                | 14.134,50                                |
| 29735      | MERCEDES | S580 4MATIC 4.0 503CV MILD HYBRID               | 1,5976                | 5.991,00                                 | 7.189,20                                 | 11.982,00                                | 14.378,40                                |
| 30772      | MINI     | MINI COUNTRYMAN S ALL4 2.0 218CV IBRIDO BENZINA | 0,6874                | 2.577,75                                 | 3.093,30                                 | 5.155,50                                 | 6.186,60                                 |
| 29611      | NISSAN   | QASHQAI 2021 1.3 140CV IBRIDO-BENZINA           | 0,5145                | 1.929,38                                 | 2.315,25                                 | 3.858,75                                 | 4.630,50                                 |
| 29612      | NISSAN   | QASHQAI 2021 1.3 158CV IBRIDO-BENZINA           | 0,5454                | 2.045,25                                 | 2.454,30                                 | 4.090,50                                 | 4.908,60                                 |
| 29689      | NISSAN   | QASHQAI 2021 1.3 158CV 4WD IBRIDO-BENZINA       | 0,5794                | 2.172,75                                 | 2.607,30                                 | 4.345,50                                 | 5.214,60                                 |
| 30774      | OPEL     | ASTRA 1.2 136CV BERLINA IBRIDO BENZINA          | 0,5528                | 2.073,00                                 | 2.487,60                                 | 4.146,00                                 | 4.975,20                                 |
| 30775      | OPEL     | ASTRA 1.2 136CV STATION IBRIDO BENZINA          | 0,5634                | 2.112,75                                 | 2.535,30                                 | 4.225,50                                 | 5.070,60                                 |
| 30644      | OPEL     | CORSA 1.2 100CV IBRIDO BENZINA                  | 0,4711                | 1.766,63                                 | 2.119,95                                 | 3.533,25                                 | 4.239,90                                 |
| 30773      | OPEL     | CORSA 1.2 136CV IBRIDO BENZINA                  | 0,5054                | 1.895,25                                 | 2.274,30                                 | 3.790,50                                 | 4.548,60                                 |
| 30966      | OPEL     | FRONTERA 1.2 100CV IBRIDO BENZINA               | 0,4799                | 1.799,63                                 | 2.159,55                                 | 3.599,25                                 | 4.319,10                                 |
| 30967      | OPEL     | FRONTERA 1.2 136CV IBRIDO BENZINA               | 0,4956                | 1.858,50                                 | 2.230,20                                 | 3.717,00                                 | 4.460,40                                 |



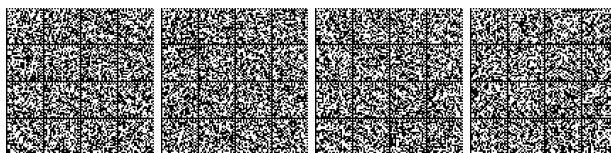
**FRINGE BENEFIT 2026**  
**AUTOVEICOLI IBRIDO-BENZINA FUORI PRODUZIONE**

| ID Modello | 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) |
|------------|---------|---------------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 30643      | OPEL    | GRANDLAND 1.2 136CV IBRIDO BENZINA                | 0,5698                | 2.136,75                                 | 2.564,10                                 | 4.273,50                                 | 5.128,20                                 |
| 30872      | OPEL    | MOKKA 1.2 MHYBRID 136CV MOD 2024                  | 0,5113                | 1.917,38                                 | 2.300,85                                 | 3.834,75                                 | 4.601,70                                 |
| 30852      | PEUGEOT | 2008 136E 1.2 136 CV IBRIDO BENZINA               | 0,5420                | 2.032,50                                 | 2.439,00                                 | 4.065,00                                 | 4.878,00                                 |
| 30516      | PEUGEOT | 208 1.2 100CV IBRIDO BENZINA                      | 0,4727                | 1.772,63                                 | 2.127,15                                 | 3.545,25                                 | 4.254,30                                 |
| 30518      | PEUGEOT | 208 1.2 136CV IBRIDO BENZINA                      | 0,5227                | 1.960,13                                 | 2.352,15                                 | 3.920,25                                 | 4.704,30                                 |
| 30480      | PEUGEOT | 3008 136E 1.2 136CV IBRIDO BENZINA                | 0,5890                | 2.208,75                                 | 2.650,50                                 | 4.417,50                                 | 5.301,00                                 |
| 30827      | PEUGEOT | 308 1.2 136CV IBRIDO BENZINA                      | 0,5514                | 2.067,75                                 | 2.481,30                                 | 4.135,50                                 | 4.962,60                                 |
| 30520      | PEUGEOT | 408 136E 1.2 136CV IBRIDO BENZINA                 | 0,5568                | 2.088,00                                 | 2.505,60                                 | 4.176,00                                 | 5.011,20                                 |
| 30481      | PEUGEOT | 5008 136E 1.2 136CV IBRIDO BENZINA                | 0,6163                | 2.311,13                                 | 2.773,35                                 | 4.622,25                                 | 5.546,70                                 |
| 29640      | RENAULT | ARKANA 1.3 TCE 140CV IBRIDO BENZINA               | 0,5464                | 2.049,00                                 | 2.458,80                                 | 4.098,00                                 | 4.917,60                                 |
| 29793      | RENAULT | ARKANA 1.3 TCE 160CV IBRIDO BENZINA               | 0,5408                | 2.028,00                                 | 2.433,60                                 | 4.056,00                                 | 4.867,20                                 |
| 29641      | RENAULT | ARKANA 1.6 TCE 145CV IBRIDO BENZINA               | 0,5520                | 2.070,00                                 | 2.484,00                                 | 4.140,00                                 | 4.968,00                                 |
| 30170      | RENAULT | AUSTRAL 1.2 130CV MILD HYBRID                     | 0,5317                | 1.993,88                                 | 2.392,65                                 | 3.987,75                                 | 4.785,30                                 |
| 30171      | RENAULT | AUSTRAL 1.3 160CV MILD HYBRID                     | 0,5896                | 2.211,00                                 | 2.653,20                                 | 4.422,00                                 | 5.306,40                                 |
| 30086      | RENAULT | CAPTUR 1.3 140CV MILD HYBRID                      | 0,5065                | 1.899,38                                 | 2.279,25                                 | 3.798,75                                 | 4.558,50                                 |
| 30875      | RENAULT | CAPTUR 1.3 MHYBRID 158CV MOD 2024                 | 0,5083                | 1.906,13                                 | 2.287,35                                 | 3.812,25                                 | 4.574,70                                 |
| 30876      | RENAULT | CAPTUR 1.6 FHYBRID 143CV MOD 2024                 | 0,5091                | 1.909,13                                 | 2.290,95                                 | 3.818,25                                 | 4.581,90                                 |
| 29690      | RENAULT | CAPTUR 2021 1.6 145CV IBRIDO BENZINA              | 0,5032                | 1.887,00                                 | 2.264,40                                 | 3.774,00                                 | 4.528,80                                 |
| 29204      | RENAULT | CLIO 1.6 E-TECH 140CV IBRIDO-BENZINA              | 0,4267                | 1.600,13                                 | 1.920,15                                 | 3.200,25                                 | 3.840,30                                 |
| 30944      | RENAULT | SYMBIOZ 1.6 E-TECH FHYBRID 145CV MOD 2024         | 0,5351                | 2.006,63                                 | 2.407,95                                 | 4.013,25                                 | 4.815,90                                 |
| 29364      | SEAT    | LEON 2020 1.0 ETSI 110CV IBRIDO-BENZINA           | 0,5345                | 2.004,38                                 | 2.405,25                                 | 4.008,75                                 | 4.810,50                                 |
| 28956      | SEAT    | LEON 2020 1.5 ETSI 150CV HYBRID                   | 0,5834                | 2.187,75                                 | 2.625,30                                 | 4.375,50                                 | 5.250,60                                 |
| 29614      | SEAT    | LEON SPORTSTOURER 2020 1.0 ETSI 110CV HYBRID      | 0,5520                | 2.070,00                                 | 2.484,00                                 | 4.140,00                                 | 4.968,00                                 |
| 29691      | SEAT    | LEON SPORTSTOURER 2020 1.5 ETSI 150CV HYBRID      | 0,5903                | 2.213,63                                 | 2.656,35                                 | 4.427,25                                 | 5.312,70                                 |
| 29280      | SKODA   | OCTAVIA 2020 1.0 E-TEC 110CV IBRIDO-BENZINA       | 0,5432                | 2.037,00                                 | 2.444,40                                 | 4.074,00                                 | 4.888,80                                 |
| 29501      | SKODA   | OCTAVIA 2020 1.0 E-TEC 150CV IBRIDO-BENZINA       | 0,5997                | 2.248,88                                 | 2.698,65                                 | 4.497,75                                 | 5.397,30                                 |
| 29285      | SKODA   | OCTAVIA WAGON 2020 1.0 E-TEC 110CV IBRIDO-BENZINA | 0,5546                | 2.079,75                                 | 2.495,70                                 | 4.159,50                                 | 4.991,40                                 |
| 28696      | SUBARU  | FORESTER 2.0 E-BOXER MHEV 166CV HYBRID            | 0,6760                | 2.535,00                                 | 3.042,00                                 | 5.070,00                                 | 6.084,00                                 |
| 28965      | SUBARU  | IMPREZA 2.0i LINEARTRONIC MHEV 150CV HYBRID       | 0,6141                | 2.302,88                                 | 2.763,45                                 | 4.605,75                                 | 5.526,90                                 |
| 28786      | SUBARU  | XV 2.0i E-BOXER MHEV 166CV HYBRID                 | 0,6454                | 2.420,25                                 | 2.904,30                                 | 4.840,50                                 | 5.808,60                                 |
| 22925      | SUZUKI  | BALENO 1.2 SHVS DUALJET 90CV                      | 0,4364                | 1.636,50                                 | 1.963,80                                 | 3.273,00                                 | 3.927,60                                 |
| 28285      | SUZUKI  | BALENO 2019 1.2 90CV HYBRID                       | 0,4060                | 1.522,50                                 | 1.827,00                                 | 3.045,00                                 | 3.654,00                                 |
| 29138      | SUZUKI  | IGNIS 1.2 83CV HYBRID                             | 0,4174                | 1.565,25                                 | 1.878,30                                 | 3.130,50                                 | 3.756,60                                 |
| 28802      | SUZUKI  | IGNIS 1.2 90CV HYBRID                             | 0,3738                | 1.401,75                                 | 1.682,10                                 | 2.803,50                                 | 3.364,20                                 |
| 28803      | SUZUKI  | IGNIS 1.2 90CV 4X4 HYBRID                         | 0,4031                | 1.511,63                                 | 1.813,95                                 | 3.023,25                                 | 3.627,90                                 |
| 23459      | SUZUKI  | IGNIS 1.2 93CV HYBRID                             | 0,3973                | 1.489,88                                 | 1.787,85                                 | 2.979,75                                 | 3.575,70                                 |
| 28862      | SUZUKI  | S-CROSS 1.4 130CV 2WD HYBRID                      | 0,4680                | 1.755,00                                 | 2.106,00                                 | 3.510,00                                 | 4.212,00                                 |
| 28863      | SUZUKI  | S-CROSS 1.4 130CV 4WD HYBRID                      | 0,4998                | 1.874,25                                 | 2.249,10                                 | 3.748,50                                 | 4.498,20                                 |
| 29964      | SUZUKI  | S-CROSS 2022 1.4 130CV IBRIDO BENZINA             | 0,4914                | 1.842,75                                 | 2.211,30                                 | 3.685,50                                 | 4.422,60                                 |
| 29965      | SUZUKI  | S-CROSS 2022 1.4 130CV AWD IBRIDO-BENZINA         | 0,5168                | 1.938,00                                 | 2.325,60                                 | 3.876,00                                 | 4.651,20                                 |
| 30489      | SUZUKI  | S-CROSS 2022 1.5 140V IBRIDO BENZINA              | 0,5420                | 2.032,50                                 | 2.439,00                                 | 4.065,00                                 | 4.878,00                                 |
| 29617      | SUZUKI  | SWACE 2021 1.8 2W 122CV IBRIDO-BENZINA            | 0,5323                | 1.996,13                                 | 2.395,35                                 | 3.992,25                                 | 4.790,70                                 |
| 26872      | SUZUKI  | SWIFT 1.0 BOOSTERJET 110CV HYBRID                 | 0,3951                | 1.481,63                                 | 1.777,95                                 | 2.963,25                                 | 3.555,90                                 |
| 26873      | SUZUKI  | SWIFT 1.2 90CV HYBRID                             | 0,3815                | 1.430,63                                 | 1.716,75                                 | 2.861,25                                 | 3.433,50                                 |
| 29137      | SUZUKI  | SWIFT 1.4 130CV HYBRID                            | 0,5041                | 1.890,38                                 | 2.268,45                                 | 3.780,75                                 | 4.536,90                                 |
| 28860      | SUZUKI  | VITARA 1.4 130CV 2WD IBRIDO BENZINA               | 0,4725                | 1.771,88                                 | 2.126,25                                 | 3.543,75                                 | 4.252,50                                 |
| 28861      | SUZUKI  | VITARA 1.4 130CV 4WD IBRIDO BENZINA               | 0,5006                | 1.877,25                                 | 2.252,70                                 | 3.754,50                                 | 4.505,40                                 |
| 30238      | SUZUKI  | VITARA 1.5 140V 2WD HYBRID                        | 0,5281                | 1.980,38                                 | 2.376,45                                 | 3.960,75                                 | 4.752,90                                 |
| 30239      | SUZUKI  | VITARA 1.5 140V 4WD HYBRID                        | 0,5604                | 2.101,50                                 | 2.521,80                                 | 4.203,00                                 | 5.043,60                                 |
| 23705      | TOYOTA  | AURIS 1.8 136CV HYBRID                            | 0,4560                | 1.710,00                                 | 2.052,00                                 | 3.420,00                                 | 4.104,00                                 |
| 23706      | TOYOTA  | AURIS TS 1.8 136CV HYBRID SW                      | 0,4576                | 1.716,00                                 | 2.059,20                                 | 3.432,00                                 | 4.118,40                                 |
| 30521      | TOYOTA  | C-HR 2.0 HV 197CV IBRIDO BENZINA                  | 0,6227                | 2.335,13                                 | 2.802,15                                 | 4.670,25                                 | 5.604,30                                 |
| 30522      | TOYOTA  | C-HR 2.0 HV 197CV AWD IBRIDO BENZINA              | 0,6454                | 2.420,25                                 | 2.904,30                                 | 4.840,50                                 | 5.808,60                                 |
| 29139      | TOYOTA  | C-HR 2019 1.8 E-CVT 122CV HYBRID                  | 0,5494                | 2.060,25                                 | 2.472,30                                 | 4.120,50                                 | 4.944,60                                 |
| 28697      | TOYOTA  | C-HR 2019 2.0 E-CVT 184CV HYBRID                  | 0,5884                | 2.206,50                                 | 2.647,80                                 | 4.413,00                                 | 5.295,60                                 |
| 23342      | TOYOTA  | C-HR HYBRID 1.8 122CV                             | 0,4795                | 1.798,13                                 | 2.157,75                                 | 3.596,25                                 | 4.315,50                                 |
| 28128      | TOYOTA  | COROLLA 2019 1.8 122CV HYBRID                     | 0,4762                | 1.785,75                                 | 2.142,90                                 | 3.571,50                                 | 4.285,80                                 |
| 28129      | TOYOTA  | COROLLA 2019 2.0 180CV HYBRID                     | 0,5294                | 1.985,25                                 | 2.382,30                                 | 3.970,50                                 | 4.764,60                                 |
| 30132      | TOYOTA  | COROLLA CROSS 2.0H 197CV 2WD IBRIDO-BENZINA       | 0,6236                | 2.338,50                                 | 2.806,20                                 | 4.677,00                                 | 5.612,40                                 |
| 30133      | TOYOTA  | COROLLA CROSS 2.0H 197CV 4WD IBRIDO-BENZINA       | 0,6460                | 2.422,50                                 | 2.907,00                                 | 4.845,00                                 | 5.814,00                                 |



**FRINGE BENEFIT 2026**  
**AUTOVEICOLI IBRIDO-BENZINA FUORI PRODUZIONE**

| ID Modello | 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) |
|------------|------------|------------------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 28130      | TOYOTA     | COROLLA TOURING 2019 1.8 122CV HYBRID                | 0,4832                | 1.812,00                                 | 2.174,40                                 | 3.624,00                                 | 4.348,80                                 |
| 28131      | TOYOTA     | COROLLA TOURING 2019 2.0 180CV HYBRID                | 0,5364                | 2.011,50                                 | 2.413,80                                 | 4.023,00                                 | 4.827,60                                 |
| 22725      | TOYOTA     | PRIUS 1.8 122CV IBRIDA                               | 0,5166                | 1.937,25                                 | 2.324,70                                 | 3.874,50                                 | 4.649,40                                 |
| 22726      | TOYOTA     | PRIUS 7 POSTI 1.8 134CV IBRIDA                       | 0,5562                | 2.085,75                                 | 2.502,90                                 | 4.171,50                                 | 5.005,80                                 |
| 28119      | TOYOTA     | RAV4 2019 2.5 HV 218CV 2WD                           | 0,6518                | 2.444,25                                 | 2.933,10                                 | 4.888,50                                 | 5.866,20                                 |
| 28120      | TOYOTA     | RAV4 2019 2.5 HV 222CV 4WD                           | 0,6703                | 2.513,63                                 | 3.016,35                                 | 5.027,25                                 | 6.032,70                                 |
| 22549      | TOYOTA     | RAV4 HYBRID 2.5 197CV 2WD                            | 0,5737                | 2.151,38                                 | 2.581,65                                 | 4.302,75                                 | 5.163,30                                 |
| 22920      | TOYOTA     | RAV4 HYBRID 2.5 197CV 4WD                            | 0,6001                | 2.250,38                                 | 2.700,45                                 | 4.500,75                                 | 5.400,90                                 |
| 23707      | TOYOTA     | YARIS 1.5 100CV HYBRID                               | 0,4085                | 1.531,88                                 | 1.838,25                                 | 3.063,75                                 | 3.676,50                                 |
| 29246      | TOYOTA     | YARIS 2020 1.5 116CV IBRIDO-BENZINA                  | 0,4472                | 1.677,00                                 | 2.012,40                                 | 3.354,00                                 | 4.024,80                                 |
| 29819      | TOYOTA     | YARIS CROSS 1.5 4WD 116CV HYBRID                     | 0,5018                | 1.881,75                                 | 2.258,10                                 | 3.763,50                                 | 4.516,20                                 |
| 29384      | VOLKSWAGEN | GOLF VARIANT VIII 2020 1.0 ETSI 110CV IBRIDO-BENZINA | 0,5625                | 2.109,38                                 | 2.531,25                                 | 4.218,75                                 | 5.062,50                                 |
| 29505      | VOLKSWAGEN | GOLF VARIANT VIII 2020 1.5 ETSI 130CV IBRIDO BENZINA | 0,6057                | 2.271,38                                 | 2.725,65                                 | 4.542,75                                 | 5.451,30                                 |
| 29506      | VOLKSWAGEN | GOLF VARIANT VIII 2020 1.5 ETSI 150CV IBRIDO BENZINA | 0,6464                | 2.424,00                                 | 2.908,80                                 | 4.848,00                                 | 5.817,60                                 |
| 29380      | VOLKSWAGEN | GOLF VIII 2020 1.0 ETSI 110CV HYBRID                 | 0,5564                | 2.086,50                                 | 2.503,80                                 | 4.173,00                                 | 5.007,60                                 |
| 29504      | VOLKSWAGEN | GOLF VIII 2020 1.5 ETSI 130CV IBRIDO BENZINA         | 0,5916                | 2.218,50                                 | 2.662,20                                 | 4.437,00                                 | 5.324,40                                 |
| 28789      | VOLKSWAGEN | GOLF VIII 2020 1.5 ETSI 150CV HYBRID                 | 0,6456                | 2.421,00                                 | 2.905,20                                 | 4.842,00                                 | 5.810,40                                 |
| 28966      | VOLVO      | S60 B3 GEARTRONIC 2.0 163CV HYBRID                   | 0,6523                | 2.446,13                                 | 2.935,35                                 | 4.892,25                                 | 5.870,70                                 |
| 30136      | VOLVO      | S60 B4 AUT 2.0 197CV IBRIDO BENZINA                  | 0,7253                | 2.719,88                                 | 3.263,85                                 | 5.439,75                                 | 6.527,70                                 |
| 28967      | VOLVO      | S60 B4 GEARTRONIC 2.0 197CV HYBRID                   | 0,6750                | 2.531,25                                 | 3.037,50                                 | 5.062,50                                 | 6.075,00                                 |
| 30137      | VOLVO      | S60 B5 AUT AWD 2.0 250CV IBRIDO BENZINA              | 0,8678                | 3.254,25                                 | 3.905,10                                 | 6.508,50                                 | 7.810,20                                 |
| 28968      | VOLVO      | S60 B5 GEARTRONIC AWD 2.0 250CV HYBRID               | 0,7226                | 2.709,75                                 | 3.251,70                                 | 5.419,50                                 | 6.503,40                                 |
| 28938      | VOLVO      | S90 B4 GEARTRONIC 2.0 197CV HYBRID                   | 0,8337                | 3.126,38                                 | 3.751,65                                 | 6.252,75                                 | 7.503,30                                 |
| 30139      | VOLVO      | V60 B3 AUT 2.0 163CV IBRIDO BENZINA                  | 0,7128                | 2.673,00                                 | 3.207,60                                 | 5.346,00                                 | 6.415,20                                 |
| 28971      | VOLVO      | V60 B3 GEARTRONIC 2.0 163CV HYBRID                   | 0,6651                | 2.494,13                                 | 2.992,95                                 | 4.988,25                                 | 5.985,90                                 |
| 28972      | VOLVO      | V60 B4 GEARTRONIC 2.0 197CV HYBRID                   | 0,6957                | 2.608,88                                 | 3.130,65                                 | 5.217,75                                 | 6.261,30                                 |
| 30141      | VOLVO      | V60 B5 AUT AWD 2.0 250CV IBRIDO BENZINA              | 0,9053                | 3.394,88                                 | 4.073,85                                 | 6.789,75                                 | 8.147,70                                 |
| 28973      | VOLVO      | V60 B5 GEARTRONIC AWD 2.0 250CV HYBRID               | 0,7405                | 2.776,88                                 | 3.332,25                                 | 5.553,75                                 | 6.664,50                                 |
| 28978      | VOLVO      | V60 CROSS COUNTRY B5 AWD GEARTRONIC 2.0 250CV HYBR   | 0,8269                | 3.100,88                                 | 3.721,05                                 | 6.201,75                                 | 7.442,10                                 |
| 28940      | VOLVO      | V90 B4 GEARTRONIC 2.0 197CV HYBRID                   | 0,8593                | 3.222,38                                 | 3.866,85                                 | 6.444,75                                 | 7.733,70                                 |
| 28943      | VOLVO      | V90 CROSS COUNTRY B5 AWD GEARTRONIC 2.0 250CV HYBR   | 0,9461                | 3.547,88                                 | 4.257,45                                 | 7.095,75                                 | 8.514,90                                 |
| 28865      | VOLVO      | XC40 2019 B4 GEARTRONIC AWD 2.0 197CV IBRIDO BENZINA | 0,7112                | 2.667,00                                 | 3.200,40                                 | 5.334,00                                 | 6.400,80                                 |
| 28866      | VOLVO      | XC40 2019 B5 GEARTRONIC AWD 2.0 250CV IBRIDO BENZINA | 0,7624                | 2.859,00                                 | 3.430,80                                 | 5.718,00                                 | 6.861,60                                 |
| 28902      | VOLVO      | XC60 2019 B4 GEARTRONIC 2.0 197CV IBRIDO BENZINA     | 0,7878                | 2.954,25                                 | 3.545,10                                 | 5.908,50                                 | 7.090,20                                 |
| 28583      | VOLVO      | XC60 2019 B5 GEARTRONIC 2.0 265CV IBRIDO BENZINA     | 0,7691                | 2.884,13                                 | 3.460,95                                 | 5.768,25                                 | 6.921,90                                 |
| 28903      | VOLVO      | XC60 2019 B5 GEARTRONIC 2.0 AWD 250CV IBRIDO BENZINA | 0,8024                | 3.009,00                                 | 3.610,80                                 | 6.018,00                                 | 7.221,60                                 |
| 28584      | VOLVO      | XC60 2019 B5 GEARTRONIC 2.0 AWD 265CV IBRIDO BENZINA | 0,7880                | 2.955,00                                 | 3.546,00                                 | 5.910,00                                 | 7.092,00                                 |
| 28585      | VOLVO      | XC60 2019 B6 GEARTRONIC 2.0 AWD 313CV IBRIDO BENZINA | 0,8570                | 3.213,75                                 | 3.856,50                                 | 6.427,50                                 | 7.713,00                                 |
| 30146      | VOLVO      | XC60 B5 AWD AUT 2.0 250CV IBRIDO BENZINA             | 0,9532                | 3.574,50                                 | 4.289,40                                 | 7.149,00                                 | 8.578,80                                 |
| 28907      | VOLVO      | XC90 2019 B5 GEARTRONIC 2.0 AWD 250CV IBRIDO BENZINA | 0,8899                | 3.337,13                                 | 4.004,55                                 | 6.674,25                                 | 8.009,10                                 |
| 28700      | VOLVO      | XC90 B5 2.0 AWD 265CV IBRIDO-BENZINA                 | 0,8854                | 3.320,25                                 | 3.984,30                                 | 6.640,50                                 | 7.968,60                                 |
| 30155      | VOLVO      | XC90 B5 AWD AUT 2.0 250CV IBRIDO BENZINA             | 1,0468                | 3.925,50                                 | 4.710,60                                 | 7.851,00                                 | 9.421,20                                 |
| 28701      | VOLVO      | XC90 B6 2.0 AWD 315CV IBRIDO-BENZINA                 | 0,9413                | 3.529,88                                 | 4.235,85                                 | 7.059,75                                 | 8.471,70                                 |



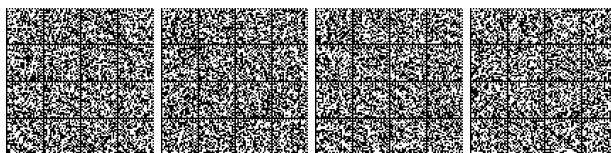
**FRINGE BENEFIT 2026**  
**AUTOVEICOLI IBRIDO-GASOLIO FUORI PRODUZIONE**

| ID Modello | 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) |
|------------|-------|---------------------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 28384      | AUDI  | A4 30 2.0 TDI S-TRONIC 136CV HYBRID                     | 0,6078                | 2.279,25                                 | 2.735,10                                 | 4.558,50                                 | 5.470,20                                 |
| 28385      | AUDI  | A4 35 2.0 TDI S-TRONIC 163CV HYBRID                     | 0,6226                | 2.334,75                                 | 2.801,70                                 | 4.669,50                                 | 5.603,40                                 |
| 29913      | AUDI  | A4 40 2.0 TDI QUATTRO S-TRONIC 204CV IBRIDO GASOLIO     | 0,6783                | 2.543,63                                 | 3.052,35                                 | 5.087,25                                 | 6.104,70                                 |
| 29912      | AUDI  | A4 40 2.0 TDI S-TRONIC 204CV IBRIDO GASOLIO             | 0,6522                | 2.445,75                                 | 2.934,90                                 | 4.891,50                                 | 5.869,80                                 |
| 29914      | AUDI  | A4 50 3.0 TDI QUATTRO TIPTRONIC 286CV IBRIDO GASOLIO    | 0,7406                | 2.777,25                                 | 3.332,70                                 | 5.554,50                                 | 6.665,40                                 |
| 28386      | AUDI  | A4 AVANT 30 2.0 TDI S-TRONIC 136CV HYBRID               | 0,6176                | 2.316,00                                 | 2.779,20                                 | 4.632,00                                 | 5.558,40                                 |
| 28387      | AUDI  | A4 AVANT 35 2.0 TDI S-TRONIC 163CV HYBRID               | 0,6303                | 2.363,63                                 | 2.836,35                                 | 4.727,25                                 | 5.672,70                                 |
| 29917      | AUDI  | A4 AVANT 40 2.0 TDI QUATTRO S-TRONIC 204CV IBR GASOLIO  | 0,6903                | 2.588,63                                 | 3.106,35                                 | 5.177,25                                 | 6.212,70                                 |
| 29916      | AUDI  | A4 AVANT 40 2.0 TDI S-TRONIC 204CV IBRIDO GASOLIO       | 0,6621                | 2.482,88                                 | 2.979,45                                 | 4.965,75                                 | 5.958,90                                 |
| 29918      | AUDI  | A4 AVANT 50 3.0 TDI QUATTRO TIPTRONIC 286CV IBR GASOLIO | 0,7645                | 2.866,88                                 | 3.440,25                                 | 5.733,75                                 | 6.880,50                                 |
| 28722      | AUDI  | A5 35 2.0 TDI S-TRONIC 163CV CABRIO HYBRID              | 0,7316                | 2.743,50                                 | 3.292,20                                 | 5.487,00                                 | 6.584,40                                 |
| 28820      | AUDI  | A5 35 2.0 TDI S-TRONIC 163CV COUPÉ HYBRID               | 0,6806                | 2.552,25                                 | 3.062,70                                 | 5.104,50                                 | 6.125,40                                 |
| 28818      | AUDI  | A5 SPB 35 2.0 TDI S-TRONIC 163CV HYBRID                 | 0,6819                | 2.557,13                                 | 3.068,55                                 | 5.114,25                                 | 6.137,10                                 |
| 29864      | AUDI  | A5 SPB 40 2.0 TDI QUATTRO S-TRONIC 204CV IBR GASOLIO    | 0,7363                | 2.761,13                                 | 3.313,35                                 | 5.522,25                                 | 6.626,70                                 |
| 30368      | AUDI  | A5 SPB 50 3.0 TDI QUATTRO TIPTRONIC 286CV IBR GASOLIO   | 0,8703                | 3.263,63                                 | 3.916,35                                 | 6.527,25                                 | 7.832,70                                 |
| 28303      | AUDI  | A6 35 2.0 TDI S-TRONIC 163CV HYBRID                     | 0,7084                | 2.656,50                                 | 3.187,80                                 | 5.313,00                                 | 6.375,60                                 |
| 28036      | AUDI  | A6 40 2.0 TDI QUATTRO S-TRONIC 204CV HYBRID             | 0,7446                | 2.792,25                                 | 3.350,70                                 | 5.584,50                                 | 6.701,40                                 |
| 27437      | AUDI  | A6 40 2.0 TDI S-TRONIC 204CV HYBRID                     | 0,7288                | 2.733,00                                 | 3.279,60                                 | 5.466,00                                 | 6.559,20                                 |
| 26748      | AUDI  | A6 45 3.0 TDI QUATTRO TIPTR 231CV HYBRID                | 0,7246                | 2.717,25                                 | 3.260,70                                 | 5.434,50                                 | 6.521,40                                 |
| 29756      | AUDI  | A6 45 3.0 TDI S-TRONIC 245CV IBRIDO-GASOLIO             | 0,8220                | 3.082,50                                 | 3.699,00                                 | 6.165,00                                 | 7.398,00                                 |
| 26392      | AUDI  | A6 50 3.0 TDI QUATTRO TIPTR 286CV HYBRID                | 0,8429                | 3.160,88                                 | 3.793,05                                 | 6.321,75                                 | 7.586,10                                 |
| 28388      | AUDI  | A6 ALLROAD 45 3.0 TDI QUATTRO TIPTR 230CV HYBRID        | 0,7778                | 2.916,75                                 | 3.500,10                                 | 5.833,50                                 | 7.000,20                                 |
| 28390      | AUDI  | A6 ALLROAD 55 3.0 TDI QUATTRO TIPTR 350CV HYBRID        | 0,8433                | 3.162,38                                 | 3.794,85                                 | 6.324,75                                 | 7.589,70                                 |
| 28304      | AUDI  | A6 AVANT 35 2.0 TDI S-TRONIC 163CV HYBRID               | 0,7272                | 2.727,00                                 | 3.272,40                                 | 5.454,00                                 | 6.544,80                                 |
| 28038      | AUDI  | A6 AVANT 40 2.0 TDI QUATTRO S-TRONIC 204CV HYBRID       | 0,7654                | 2.870,25                                 | 3.444,30                                 | 5.740,50                                 | 6.888,60                                 |
| 28037      | AUDI  | A6 AVANT 40 2.0 TDI S-TRONIC 204CV HYBRID               | 0,7475                | 2.803,13                                 | 3.363,75                                 | 5.606,25                                 | 6.727,50                                 |
| 28039      | AUDI  | A6 AVANT 45 3.0 TDI QUATTRO TIPTR 231CV HYBRID          | 0,7312                | 2.742,00                                 | 3.290,40                                 | 5.484,00                                 | 6.580,80                                 |
| 29757      | AUDI  | A6 AVANT 45 3.0 TDI S-TRONIC 245CV IBRIDO-GASOLIO       | 0,8408                | 3.153,00                                 | 3.783,60                                 | 6.306,00                                 | 7.567,20                                 |
| 28040      | AUDI  | A6 AVANT 50 3.0 TDI QUATTRO TIPTR 286CV HYBRID          | 0,8617                | 3.231,38                                 | 3.877,65                                 | 6.462,75                                 | 7.755,30                                 |
| 25830      | AUDI  | A7 SPB 50 3.0 TDI 286CV HYBRID                          | 0,8287                | 3.107,63                                 | 3.729,15                                 | 6.215,25                                 | 7.458,30                                 |
| 28816      | AUDI  | A8 60 4.0 TDI QUATTRO TIPTR 435CV HYBRID                | 1,1125                | 4.171,88                                 | 5.006,25                                 | 8.343,75                                 | 10.012,50                                |
| 28824      | AUDI  | Q5 30 2.0 TDI S-TRONIC 136CV HYBRID                     | 0,5703                | 2.138,63                                 | 2.566,35                                 | 4.277,25                                 | 5.132,70                                 |
| 28825      | AUDI  | Q5 35 2.0 TDI S-TRONIC 163CV HYBRID                     | 0,6903                | 2.588,63                                 | 3.106,35                                 | 5.177,25                                 | 6.212,70                                 |
| 29628      | AUDI  | Q5 35 SPB 2.0 TDI S-TRONIC 204CV IBRIDO-GASOLIO         | 0,6409                | 2.403,38                                 | 2.884,05                                 | 4.806,75                                 | 5.768,10                                 |
| 28826      | AUDI  | Q5 40 2.0 TDI QUATTRO S-TRONIC 204CV HYBRID             | 0,7347                | 2.755,13                                 | 3.306,15                                 | 5.510,25                                 | 6.612,30                                 |
| 29517      | AUDI  | Q5 50 3.0 TDI QUATTRO TIPTRONIC 286CV HYBRID            | 0,9233                | 3.462,38                                 | 4.154,85                                 | 6.924,75                                 | 8.309,70                                 |
| 27170      | AUDI  | Q7 45 3.0 TDI QUATTRO TRIP 230CV HYBRID                 | 0,7596                | 2.848,50                                 | 3.418,20                                 | 5.697,00                                 | 6.836,40                                 |
| 28995      | AUDI  | Q7 45 3.0 TDI QUATTRO TRIP 230CV MY2020 HYBRID          | 0,8986                | 3.369,75                                 | 4.043,70                                 | 6.739,50                                 | 8.087,40                                 |
| 27171      | AUDI  | Q7 50 3.0 TDI QUATTRO TRIP 286CV HYBRID                 | 0,9017                | 3.381,38                                 | 4.057,65                                 | 6.762,75                                 | 8.115,30                                 |
| 28363      | AUDI  | Q8 45 3.0 TDI QUATTRO TRIP 231CV HYBRID                 | 0,9415                | 3.530,63                                 | 4.236,75                                 | 7.061,25                                 | 8.473,50                                 |
| 27969      | AUDI  | Q8 50 3.0 TDI QUATTRO TRIP 286CV HYBRID                 | 0,9628                | 3.610,50                                 | 4.332,60                                 | 7.221,00                                 | 8.665,20                                 |
| 28431      | AUDI  | S4 3.0 TDI QUATTRO TIPTR 350CV HYBRID                   | 0,8143                | 3.053,63                                 | 3.664,35                                 | 6.107,25                                 | 7.328,70                                 |
| 29915      | AUDI  | S4 3.0 TDI QUATTRO TIPTRONIC 340CV IBRIDO GASOLIO       | 0,9208                | 3.453,00                                 | 4.143,60                                 | 6.906,00                                 | 8.287,20                                 |
| 28432      | AUDI  | S4 AVANT 3.0 TDI QUATTRO TIPTR 350CV HYBRID             | 0,8239                | 3.089,63                                 | 3.707,55                                 | 6.179,25                                 | 7.415,10                                 |
| 29919      | AUDI  | S4 AVANT 3.0 TDI QUATTRO TIPTRONIC 340CV IBRIDO GASOLIO | 0,9318                | 3.494,25                                 | 4.193,10                                 | 6.988,50                                 | 8.386,20                                 |
| 28821      | AUDI  | S5 3.0 TDI QUATTRO TIPTR 350CV COUPÉ HYBRID             | 0,8409                | 3.153,38                                 | 3.784,05                                 | 6.306,75                                 | 7.568,10                                 |
| 28819      | AUDI  | S5 SPB 3.0 TDI QUATTRO TIPTR 350CV HYBRID               | 0,8409                | 3.153,38                                 | 3.784,05                                 | 6.306,75                                 | 7.568,10                                 |
| 28769      | AUDI  | S6 3.0 TDI QUATTRO TIPTR 350CV HYBRID                   | 0,8696                | 3.261,00                                 | 3.913,20                                 | 6.522,00                                 | 7.826,40                                 |
| 28391      | AUDI  | S7 SPB 3.0 TDI QUATTRO TIPTR 350CV HYBRID               | 0,9547                | 3.580,13                                 | 4.296,15                                 | 7.160,25                                 | 8.592,30                                 |
| 29518      | AUDI  | SQ5 3.0 TDI 340CV HYBRID                                | 1,0055                | 3.770,63                                 | 4.524,75                                 | 7.541,25                                 | 9.049,50                                 |
| 28591      | AUDI  | SQ5 3.0 TDI 350CV HYBRID                                | 0,8404                | 3.151,50                                 | 3.781,80                                 | 6.303,00                                 | 7.563,60                                 |
| 28658      | AUDI  | SQ8 4.0 TDI QUATTRO TIPTR 435CV HYBRID                  | 1,0705                | 4.014,38                                 | 4.817,25                                 | 8.028,75                                 | 9.634,50                                 |
| 31093      | BMW   | 220D 2.0 150CV GRAN COUPÉ IBRIDO GASOLIO                | 0,5780                | 2.167,50                                 | 2.601,00                                 | 4.335,00                                 | 5.202,00                                 |
| 28997      | BMW   | 316D 2.0 48V 122CV HYBRID                               | 0,6081                | 2.280,38                                 | 2.736,45                                 | 4.560,75                                 | 5.472,90                                 |
| 29000      | BMW   | 316D TOURING 2.0 48V 122CV HYBRID                       | 0,6218                | 2.331,75                                 | 2.798,10                                 | 4.663,50                                 | 5.596,20                                 |
| 30214      | BMW   | 330D 3.0 286CV IBRIDO GASOLIO                           | 0,7680                | 2.880,00                                 | 3.456,00                                 | 5.760,00                                 | 6.912,00                                 |
| 29168      | BMW   | 518D 2.0 150CV IBRIDO-GASOLIO                           | 0,6937                | 2.601,38                                 | 3.121,65                                 | 5.202,75                                 | 6.243,30                                 |
| 29176      | BMW   | 518D TOURING 2.0 150CV IBRIDO-GASOLIO                   | 0,7126                | 2.672,25                                 | 3.206,70                                 | 5.344,50                                 | 6.413,40                                 |
| 28594      | BMW   | 520D 2.0 AUT 190CV HYBRID                               | 0,7184                | 2.694,00                                 | 3.232,80                                 | 5.388,00                                 | 6.465,60                                 |
| 28595      | BMW   | 520D 2.0 XDRIVE 190CV HYBRID                            | 0,7421                | 2.782,88                                 | 3.339,45                                 | 5.565,75                                 | 6.678,90                                 |



**FRINGE BENEFIT 2026**  
**AUTOVEICOLI IBRIDO-GASOLIO FUORI PRODUZIONE**

| ID Modello | 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) |
|------------|---------|---------------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 28596      | BMW     | 520D TOURING 2.0 AUT 190CV HYBRID                 | 0,7531                | 2.824,13                                 | 3.388,95                                 | 5.648,25                                 | 6.777,90                                 |
| 28597      | BMW     | 520D TOURING 2.0 XDRIVE 190CV HYBRID              | 0,7771                | 2.914,13                                 | 3.496,95                                 | 5.828,25                                 | 6.993,90                                 |
| 29169      | BMW     | 530D 3.0 250CV IBRIDO-GASOLIO                     | 0,7751                | 2.906,63                                 | 3.487,95                                 | 5.813,25                                 | 6.975,90                                 |
| 29177      | BMW     | 530D TOURING 3.0 250CV IBRIDO-GASOLIO             | 0,8271                | 3.101,63                                 | 3.721,95                                 | 6.203,25                                 | 7.443,90                                 |
| 29178      | BMW     | 530D TOURING XDRIVE 3.0 250CV IBRIDO-GASOLIO      | 0,8543                | 3.203,63                                 | 3.844,35                                 | 6.407,25                                 | 7.688,70                                 |
| 29170      | BMW     | 530D XDRIVE 3.0 250CV IBRIDO-GASOLIO              | 0,8168                | 3.063,00                                 | 3.675,60                                 | 6.126,00                                 | 7.351,20                                 |
| 29179      | BMW     | 540D TOURING XDRIVE 3.0 340CV IBRIDO-GASOLIO      | 0,9112                | 3.417,00                                 | 4.100,40                                 | 6.834,00                                 | 8.200,80                                 |
| 29171      | BMW     | 540D XDRIVE 3.0 340CV IBRIDO-GASOLIO              | 0,8831                | 3.311,63                                 | 3.973,95                                 | 6.623,25                                 | 7.947,90                                 |
| 29049      | BMW     | 620D XDRIVE GRAN TURISMO 2.0 190CV IBRIDO-GASOLIO | 0,7244                | 2.716,50                                 | 3.259,80                                 | 5.433,00                                 | 6.519,60                                 |
| 29048      | BMW     | 620D GRAN TURISMO 2.0 190CV IBRIDO-GASOLIO        | 0,7073                | 2.652,38                                 | 3.182,85                                 | 5.304,75                                 | 6.365,70                                 |
| 29050      | BMW     | 630D GRAN TURISMO 3.0 211CV IBRIDO-GASOLIO        | 0,7731                | 2.899,13                                 | 3.478,95                                 | 5.798,25                                 | 6.957,90                                 |
| 29051      | BMW     | 630D XDRIVE GRAN TURISMO 3.0 286CV IBRIDO-GASOLIO | 0,9026                | 3.384,75                                 | 4.061,70                                 | 6.769,50                                 | 8.123,40                                 |
| 29052      | BMW     | 640D XDRIVE GRAN TURISMO 3.0 340CV IBRIDO-GASOLIO | 0,9571                | 3.589,13                                 | 4.306,95                                 | 7.178,25                                 | 8.613,90                                 |
| 29182      | BMW     | 730D 3.0 389CV IBRIDO-GASOLIO                     | 1,0774                | 4.040,25                                 | 4.848,30                                 | 8.080,50                                 | 9.696,60                                 |
| 29180      | BMW     | 730D XDRIVE 3.0 286CV IBRIDO-GASOLIO              | 1,0844                | 4.066,50                                 | 4.879,80                                 | 8.133,00                                 | 9.759,60                                 |
| 29181      | BMW     | 740D XDRIVE 3.0 340CV IBRIDO-GASOLIO              | 1,1360                | 4.260,00                                 | 5.112,00                                 | 8.520,00                                 | 10.224,00                                |
| 29409      | BMW     | 840D XDRIVE CABRIO 3.0 340CV IBRIDO-GASOLIO       | 1,0530                | 3.948,75                                 | 4.738,50                                 | 7.897,50                                 | 9.477,00                                 |
| 29408      | BMW     | 840D XDRIVE COUPÉ 3.0 340CV IBRIDO-GASOLIO        | 1,0063                | 3.773,63                                 | 4.528,35                                 | 7.547,25                                 | 9.056,70                                 |
| 29410      | BMW     | 840D XDRIVE GRAN COUPÉ 3.0 340CV IBRIDO-GASOLIO   | 0,9909                | 3.715,88                                 | 4.459,05                                 | 7.431,75                                 | 8.918,10                                 |
| 30157      | BMW     | X1 2022 XDRIVE 20D 2.0 163CV IBRIDO GASOLIO       | 0,6275                | 2.353,13                                 | 2.823,75                                 | 4.706,25                                 | 5.647,50                                 |
| 30120      | BMW     | X1 2022 XDRIVE 23D 2.0 211CV IBRIDO GASOLIO       | 0,6569                | 2.463,38                                 | 2.956,05                                 | 4.926,75                                 | 5.912,10                                 |
| 30885      | BMW     | X2 SDRIVE 20D MHYBRID 2.0 163CV MOD 2024          | 0,6221                | 2.332,88                                 | 2.799,45                                 | 4.665,75                                 | 5.598,90                                 |
| 30666      | BMW     | X2 XDRIVE 20D 2.0 163CV IBRIDO GASOLIO            | 0,6332                | 2.374,50                                 | 2.849,40                                 | 4.749,00                                 | 5.698,80                                 |
| 29187      | BMW     | X3 SDRIVE 18D 2.0 150CV IBRIDO-GASOLIO            | 0,7094                | 2.660,25                                 | 3.192,30                                 | 5.320,50                                 | 6.384,60                                 |
| 28875      | BMW     | X3 XDRIVE 20D 2.0 190CV HYBRID                    | 0,7446                | 2.792,25                                 | 3.350,70                                 | 5.584,50                                 | 6.701,40                                 |
| 29188      | BMW     | X3 XDRIVE 30D 3.0 250CV IBRIDO-GASOLIO            | 0,7986                | 2.994,75                                 | 3.593,70                                 | 5.989,50                                 | 7.187,40                                 |
| 29189      | BMW     | X3 XDRIVE 30D 3.0 286CV IBRIDO-GASOLIO            | 0,8471                | 3.176,63                                 | 3.811,95                                 | 6.353,25                                 | 7.623,90                                 |
| 29190      | BMW     | X3 XDRIVE M40D 3.0 340CV IBRIDO-GASOLIO           | 0,9249                | 3.468,38                                 | 4.162,05                                 | 6.936,75                                 | 8.324,10                                 |
| 29194      | BMW     | X5 XDRIVE 30D 3.0 286CV IBRIDO-GASOLIO            | 0,8899                | 3.337,13                                 | 4.004,55                                 | 6.674,25                                 | 8.009,10                                 |
| 28877      | BMW     | X5 XDRIVE 40D 3.0 340CV HYBRID                    | 0,9239                | 3.464,63                                 | 4.157,55                                 | 6.929,25                                 | 8.315,10                                 |
| 29195      | BMW     | X6 XDRIVE 30D 3.0 286CV IBRIDO-GASOLIO            | 0,9585                | 3.594,38                                 | 4.313,25                                 | 7.188,75                                 | 8.626,50                                 |
| 28927      | BMW     | X6 XDRIVE 40D 3.0 340CV HYBRID                    | 0,9936                | 3.726,00                                 | 4.471,20                                 | 7.452,00                                 | 8.942,40                                 |
| 29700      | BMW     | X7 XDRIVE 40D 3.0 340CV IBRIDO GASOLIO            | 1,1069                | 4.150,88                                 | 4.981,05                                 | 8.301,75                                 | 9.962,10                                 |
| 23498      | DS      | DS5 2.0 200CV IBRIDO GASOLIO                      | 0,5430                | 2.036,25                                 | 2.443,50                                 | 4.072,50                                 | 4.887,00                                 |
| 28521      | FORD    | KUGA 2019 2.0 ECOBLUE MHEV 150CV 2WD HYBRID       | 0,4876                | 1.828,50                                 | 2.194,20                                 | 3.657,00                                 | 4.388,40                                 |
| 29428      | FORD    | TOURNEO CUSTOM 2.0 130CV IBRIDO-GASOLIO           | 0,6752                | 2.532,00                                 | 3.038,40                                 | 5.064,00                                 | 6.076,80                                 |
| 29988      | FORD    | TOURNEO CUSTOM 2.0 185CV IBRIDO-GASOLIO           | 0,7075                | 2.653,13                                 | 3.183,75                                 | 5.306,25                                 | 6.367,50                                 |
| 29264      | HYUNDAI | I30 1.6 CRDI 136CV IBRIDO-GASOLIO                 | 0,4488                | 1.683,00                                 | 2.019,60                                 | 3.366,00                                 | 4.039,20                                 |
| 29563      | HYUNDAI | KONA 1.6 CRDI 136CV HYBRID                        | 0,4294                | 1.610,25                                 | 1.932,30                                 | 3.220,50                                 | 3.864,60                                 |
| 29564      | HYUNDAI | KONA 1.6 CRDI 136CV 4WD HYBRID                    | 0,4570                | 1.713,75                                 | 2.056,50                                 | 3.427,50                                 | 4.113,00                                 |
| 27091      | HYUNDAI | TUCSON 2.0 CRDI 48V 4WD 201CV                     | 0,6071                | 2.276,63                                 | 2.731,95                                 | 4.553,25                                 | 5.463,90                                 |
| 28850      | HYUNDAI | TUCSON 2020 1.6 CRDI 123CV HYBRID                 | 0,4863                | 1.823,63                                 | 2.188,35                                 | 3.647,25                                 | 4.376,70                                 |
| 28851      | HYUNDAI | TUCSON 2020 1.6 CRDI 144CV HYBRID                 | 0,4965                | 1.861,88                                 | 2.234,25                                 | 3.723,75                                 | 4.468,50                                 |
| 29632      | HYUNDAI | TUCSON 2020 1.6 CRDI 150CV IBRIDO-GASOLIO         | 0,5712                | 2.142,00                                 | 2.570,40                                 | 4.284,00                                 | 5.140,80                                 |
| 29647      | JAGUAR  | E-PACE 2021 2.0D I4 163CV IBRIDO GASOLIO          | 0,5982                | 2.243,25                                 | 2.691,90                                 | 4.486,50                                 | 5.383,80                                 |
| 29648      | JAGUAR  | E-PACE 2021 2.0D I4 204CV IBRIDO GASOLIO          | 0,6326                | 2.372,25                                 | 2.846,70                                 | 4.744,50                                 | 5.693,40                                 |
| 30754      | JAGUAR  | E-PACE 2024 2.0D 163CV IBRIDO GASOLIO             | 0,7098                | 2.661,75                                 | 3.194,10                                 | 5.323,50                                 | 6.388,20                                 |
| 30755      | JAGUAR  | E-PACE 2024 2.0D 204CV IBRIDO GASOLIO             | 0,7393                | 2.772,38                                 | 3.326,85                                 | 5.544,75                                 | 6.653,70                                 |
| 29435      | JAGUAR  | F-PACE 2.0D 163CV IBRIDO-GASOLIO                  | 0,6624                | 2.484,00                                 | 2.980,80                                 | 4.968,00                                 | 5.961,60                                 |
| 29436      | JAGUAR  | F-PACE 2.0D 204CV IBRIDO-GASOLIO                  | 0,6863                | 2.573,63                                 | 3.088,35                                 | 5.147,25                                 | 6.176,70                                 |
| 30756      | JAGUAR  | F-PACE 2024 2.0D 163CV IBRIDO GASOLIO             | 0,7792                | 2.922,00                                 | 3.506,40                                 | 5.844,00                                 | 7.012,80                                 |
| 30757      | JAGUAR  | F-PACE 2024 2.0D 204CV IBRIDO GASOLIO             | 0,8056                | 3.021,00                                 | 3.625,20                                 | 6.042,00                                 | 7.250,40                                 |
| 30759      | JAGUAR  | F-PACE 2024 3.0D 300CV IBRIDO GASOLIO             | 0,9434                | 3.537,75                                 | 4.245,30                                 | 7.075,50                                 | 8.490,60                                 |
| 29437      | JAGUAR  | F-PACE 3.0D 300CV IBRIDO-GASOLIO                  | 0,8130                | 3.048,75                                 | 3.658,50                                 | 6.097,50                                 | 7.317,00                                 |
| 29429      | JAGUAR  | XE 2.0D 204CV IBRIDO-GASOLIO                      | 0,6606                | 2.477,25                                 | 2.972,70                                 | 4.954,50                                 | 5.945,40                                 |
| 29430      | JAGUAR  | XE 2.0D 204CV AWD IBRIDO-GASOLIO                  | 0,6705                | 2.514,38                                 | 3.017,25                                 | 5.028,75                                 | 6.034,50                                 |
| 29432      | JAGUAR  | XF 2.0D 204CV IBRIDO-GASOLIO                      | 0,7275                | 2.728,13                                 | 3.273,75                                 | 5.456,25                                 | 6.547,50                                 |
| 29433      | JAGUAR  | XF 2.0D 204CV AWD IBRIDO-GASOLIO                  | 0,7463                | 2.798,63                                 | 3.358,35                                 | 5.597,25                                 | 6.716,70                                 |
| 29586      | KIA     | CEED 1.6 CRDI 136CV MHEV IBRIDO GASOLIO           | 0,4317                | 1.618,88                                 | 1.942,65                                 | 3.237,75                                 | 3.885,30                                 |
| 30101      | KIA     | CEED STATION 1.6 CRDI 136CV                       | 0,4713                | 1.767,38                                 | 2.120,85                                 | 3.534,75                                 | 4.241,70                                 |



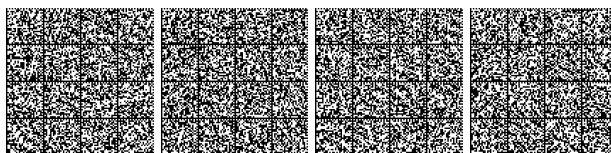
**FRINGE BENEFIT 2026**  
**AUTOVEICOLI IBRIDO-GASOLIO FUORI PRODUZIONE**

| ID Modello | 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) |
|------------|------------|---------------------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 28313      | KIA        | SPORTAGE 1.6 CRDI 115CV IBRIDO GASOLIO                  | 0,4469                | 1.675,88                                 | 2.011,05                                 | 3.351,75                                 | 4.022,10                                 |
| 28314      | KIA        | SPORTAGE 1.6 CRDI 136CV IBRIDO GASOLIO                  | 0,4580                | 1.717,50                                 | 2.061,00                                 | 3.435,00                                 | 4.122,00                                 |
| 28315      | KIA        | SPORTAGE 1.6 CRDI 136CV AWD IBRIDO GASOLIO              | 0,5439                | 2.039,63                                 | 2.447,55                                 | 4.079,25                                 | 4.895,10                                 |
| 30962      | KIA        | SPORTAGE 1.6 CRDI MHYBRID AWD 136CV MOD 2024            | 0,5935                | 2.225,63                                 | 2.670,75                                 | 4.451,25                                 | 5.341,50                                 |
| 27491      | KIA        | SPORTAGE 2.0 CRDI 185CV AWD IBRIDO GASOLIO              | 0,5855                | 2.195,63                                 | 2.634,75                                 | 4.391,25                                 | 5.269,50                                 |
| 29960      | KIA        | SPORTAGE 2022 1.6 CRDI MHEV 136CV AWD                   | 0,6054                | 2.270,25                                 | 2.724,30                                 | 4.540,50                                 | 5.448,60                                 |
| 29219      | KIA        | X CEED 1.6 CRDI 136CV IBRIDO GASOLIO                    | 0,4824                | 1.809,00                                 | 2.170,80                                 | 3.618,00                                 | 4.341,60                                 |
| 29327      | LAND ROVER | DEFENDER 110 2020 3.0 I6 200CV 5P IBRIDO-GASOLIO        | 0,8032                | 3.012,00                                 | 3.614,40                                 | 6.024,00                                 | 7.228,80                                 |
| 29328      | LAND ROVER | DEFENDER 110 2020 3.0 I6 250CV 5P IBRIDO-GASOLIO        | 0,8459                | 3.172,13                                 | 3.806,55                                 | 6.344,25                                 | 7.613,10                                 |
| 29329      | LAND ROVER | DEFENDER 110 2020 3.0 I6 300CV 5P IBRIDO-GASOLIO        | 0,9003                | 3.376,13                                 | 4.051,35                                 | 6.752,25                                 | 8.102,70                                 |
| 30761      | LAND ROVER | DEFENDER 110 3.0D I6 300CV AWD IBRIDO GASOLIO           | 0,9498                | 3.561,75                                 | 4.274,10                                 | 7.123,50                                 | 8.548,20                                 |
| 29322      | LAND ROVER | DEFENDER 90 2020 3.0 I6 200CV 3P IBRIDO-GASOLIO         | 0,7286                | 2.732,25                                 | 3.278,70                                 | 5.464,50                                 | 6.557,40                                 |
| 29323      | LAND ROVER | DEFENDER 90 2020 3.0 I6 250CV 3P IBRIDO-GASOLIO         | 0,7656                | 2.871,00                                 | 3.445,20                                 | 5.742,00                                 | 6.890,40                                 |
| 29324      | LAND ROVER | DEFENDER 90 2020 3.0 I6 300CV 3P IBRIDO-GASOLIO         | 0,8121                | 3.045,38                                 | 3.654,45                                 | 6.090,75                                 | 7.308,90                                 |
| 30377      | LAND ROVER | DEFENDER 90 3.0D I6 300CV AWD IBRIDO GASOLIO            | 0,9223                | 3.458,63                                 | 4.150,35                                 | 6.917,25                                 | 8.300,70                                 |
| 29488      | LAND ROVER | DISCOVERY 2021 3.0D I6 249CV IBRIDO GASOLIO             | 0,8585                | 3.219,38                                 | 3.863,25                                 | 6.438,75                                 | 7.726,50                                 |
| 29489      | LAND ROVER | DISCOVERY 2021 3.0D I6 300CV IBRIDO GASOLIO             | 0,9138                | 3.426,75                                 | 4.112,10                                 | 6.853,50                                 | 8.224,20                                 |
| 30380      | LAND ROVER | DISCOVERY 3.0D I6 300CV AWD IBRIDO GASOLIO              | 0,9635                | 3.613,13                                 | 4.335,75                                 | 7.226,25                                 | 8.671,50                                 |
| 28372      | LAND ROVER | DISCOVERY SPORT 2019 2.0 I4-L 150CV                     | 0,5911                | 2.216,63                                 | 2.659,95                                 | 4.433,25                                 | 5.319,90                                 |
| 28374      | LAND ROVER | DISCOVERY SPORT 2019 2.0 SD4 240CV                      | 0,6549                | 2.455,88                                 | 2.947,05                                 | 4.911,75                                 | 5.894,10                                 |
| 28373      | LAND ROVER | DISCOVERY SPORT 2019 2.0 TD4 180CV                      | 0,6112                | 2.292,00                                 | 2.750,40                                 | 4.584,00                                 | 5.500,80                                 |
| 29885      | LAND ROVER | RANGE ROVER 2022 3.0D I6 300CV IBRIDO GASOLIO           | 1,2863                | 4.823,63                                 | 5.788,35                                 | 9.647,25                                 | 11.576,70                                |
| 29225      | LAND ROVER | RANGE ROVER 3.0D I6 250CV IBRIDO-GASOLIO                | 1,0571                | 3.964,13                                 | 4.756,95                                 | 7.928,25                                 | 9.513,90                                 |
| 29226      | LAND ROVER | RANGE ROVER 3.0D I6 350CV IBRIDO-GASOLIO                | 1,1697                | 4.386,38                                 | 5.263,65                                 | 8.772,75                                 | 10.527,30                                |
| 27893      | LAND ROVER | RANGE ROVER EVOQUE 2.0D I4 150CV AWD                    | 0,6126                | 2.297,25                                 | 2.756,70                                 | 4.594,50                                 | 5.513,40                                 |
| 27894      | LAND ROVER | RANGE ROVER EVOQUE 2.0D I4 180CV AWD                    | 0,6275                | 2.353,13                                 | 2.823,75                                 | 4.706,25                                 | 5.647,50                                 |
| 27895      | LAND ROVER | RANGE ROVER EVOQUE 2.0D I4 240CV AWD                    | 0,6603                | 2.476,13                                 | 2.971,35                                 | 4.952,25                                 | 5.942,70                                 |
| 29222      | LAND ROVER | RANGE ROVER SPORT 3.0D I6 250CV IBRIDO GASOLIO          | 0,8588                | 3.220,50                                 | 3.864,60                                 | 6.441,00                                 | 7.729,20                                 |
| 29223      | LAND ROVER | RANGE ROVER SPORT 3.0D I6 300CV IBRIDO-GASOLIO          | 0,9156                | 3.433,50                                 | 4.120,20                                 | 6.867,00                                 | 8.240,40                                 |
| 29224      | LAND ROVER | RANGE ROVER SPORT 3.0D I6 350CV IBRIDO-GASOLIO          | 1,0289                | 3.858,38                                 | 4.630,05                                 | 7.716,75                                 | 9.260,10                                 |
| 29336      | LAND ROVER | VELAR 2.0D I4 204CV IBRIDO-GASOLIO                      | 0,8007                | 3.002,63                                 | 3.603,15                                 | 6.005,25                                 | 7.206,30                                 |
| 29337      | LAND ROVER | VELAR 3.0D I6 300CV IBRIDO-GASOLIO                      | 0,9227                | 3.460,13                                 | 4.152,15                                 | 6.920,25                                 | 8.304,30                                 |
| 21736      | MERCEDES   | C 300 BLUETEC 2.2 231CV HYBRID                          | 0,6256                | 2.346,00                                 | 2.815,20                                 | 4.692,00                                 | 5.630,40                                 |
| 21737      | MERCEDES   | C 300 BLUETEC 2.2 231CV SW HYBRID                       | 0,6383                | 2.393,63                                 | 2.872,35                                 | 4.787,25                                 | 5.744,70                                 |
| 30442      | MERCEDES   | C220D 2.0 197CV 4MATIC IBRIDO GASOLIO                   | 0,7610                | 2.853,75                                 | 3.424,50                                 | 5.707,50                                 | 6.849,00                                 |
| 29834      | MERCEDES   | C220D 2.0 200CV 4MATIC BERLINA MILD HYBRID              | 0,7201                | 2.700,38                                 | 3.240,45                                 | 5.400,75                                 | 6.480,90                                 |
| 29592      | MERCEDES   | CLS 300D 2.0 4MATIC 286CV IBRIDO GASOLIO                | 0,9732                | 3.649,50                                 | 4.379,40                                 | 7.299,00                                 | 8.758,80                                 |
| 29996      | MERCEDES   | E 220D 2.0 200CV MILD HYBRID                            | 0,7516                | 2.818,50                                 | 3.382,20                                 | 5.637,00                                 | 6.764,40                                 |
| 29997      | MERCEDES   | E 220D 4MATIC 2.0 200CV MILD HYBRID                     | 0,7711                | 2.891,63                                 | 3.469,95                                 | 5.783,25                                 | 6.939,90                                 |
| 29998      | MERCEDES   | E 220D SW 2.0 200CV MILD HYBRID                         | 0,7682                | 2.880,75                                 | 3.456,90                                 | 5.761,50                                 | 6.913,80                                 |
| 29999      | MERCEDES   | E 220D SW 4MATIC 2.0 200CV MILD HYBRID                  | 0,7887                | 2.957,63                                 | 3.549,15                                 | 5.915,25                                 | 7.098,30                                 |
| 30445      | MERCEDES   | E 300D 4MATIC 2.0 265CV MILD HYBRID                     | 0,8139                | 3.052,13                                 | 3.662,55                                 | 6.104,25                                 | 7.325,10                                 |
| 29679      | MERCEDES   | E 300D 4MATIC 2.0 286CV MILD HYBRID                     | 0,8225                | 3.084,38                                 | 3.701,25                                 | 6.168,75                                 | 7.402,50                                 |
| 29609      | MERCEDES   | E 300D CABRIO EQ-BOOST 4MATIC 2.0 286CV IBRIDO-GASOLIO  | 0,8887                | 3.332,63                                 | 3.999,15                                 | 6.665,25                                 | 7.998,30                                 |
| 29732      | MERCEDES   | E 300D COUPÉ 4MATIC 2.0 286CV MILD HYBRID               | 0,8423                | 3.158,63                                 | 3.790,35                                 | 6.317,25                                 | 7.580,70                                 |
| 29608      | MERCEDES   | E 300D COUPÉ EQ-BOOST 4MATIC 2.0 286CV IBRIDO-GASOLIO   | 0,7517                | 2.818,88                                 | 3.382,65                                 | 5.637,75                                 | 6.765,30                                 |
| 29606      | MERCEDES   | E 300D EQ-BOOST 4MATIC 2.0 286CV IBRIDO-GASOLIO         | 0,7370                | 2.763,75                                 | 3.316,50                                 | 5.527,50                                 | 6.633,00                                 |
| 29607      | MERCEDES   | E 300D SW EQ-BOOST 4MATIC 2.0 286CV IBRIDO-GASOLIO      | 0,8283                | 3.106,13                                 | 3.727,35                                 | 6.212,25                                 | 7.454,70                                 |
| 29779      | MERCEDES   | GLE 300D 2.0 4MATIC 272CV MILD HYBRID                   | 0,9176                | 3.441,00                                 | 4.129,20                                 | 6.882,00                                 | 8.258,40                                 |
| 21740      | MERCEDES   | S 300 BLUETECH 2.2 231CV HYBRID                         | 0,8892                | 3.334,50                                 | 4.001,40                                 | 6.669,00                                 | 8.002,80                                 |
| 22715      | PEUGEOT    | 508 2.0 RXH 200CV HYBRID4                               | 0,5718                | 2.144,25                                 | 2.573,10                                 | 4.288,50                                 | 5.146,20                                 |
| 24210      | RENAULT    | GRAND SCENIC 15DCI 110CV HYBRID ASS                     | 0,4512                | 1.692,00                                 | 2.030,40                                 | 3.384,00                                 | 4.060,80                                 |
| 29143      | VOLVO      | S90 B5 D AWD GEARTRONIC 2.0 235CV IBRIDO-GASOLIO        | 0,7997                | 2.998,88                                 | 3.598,65                                 | 5.997,75                                 | 7.197,30                                 |
| 29900      | VOLVO      | V60 B4 GEARTRONIC 2.0 197CV IBRIDO GASOLIO              | 0,6491                | 2.434,13                                 | 2.920,95                                 | 4.868,25                                 | 5.841,90                                 |
| 29674      | VOLVO      | V60 CROSS COUNTRY B4 AWD GEARTR 2.0 190CV IBR GASOLIO   | 0,7011                | 2.629,13                                 | 3.154,95                                 | 5.258,25                                 | 6.309,90                                 |
| 29901      | VOLVO      | V90 B4 GEARTRONIC 2.0 197CV IBRIDO GASOLIO              | 0,7473                | 2.802,38                                 | 3.362,85                                 | 5.604,75                                 | 6.725,70                                 |
| 29902      | VOLVO      | V90 B4 GEARTRONIC 2.0 197CV AWD IBRIDO GASOLIO          | 0,7572                | 2.839,50                                 | 3.407,40                                 | 5.679,00                                 | 6.814,80                                 |
| 29903      | VOLVO      | V90 B5 GEARTRONIC 2.0 235CV AWD IBRIDO GASOLIO          | 0,7905                | 2.964,38                                 | 3.557,25                                 | 5.928,75                                 | 7.114,50                                 |
| 29289      | VOLVO      | V90 CROSS COUNTRY B4 D AWD GEARTR 2.0 197CV IBR GASOLIO | 0,8005                | 3.001,88                                 | 3.602,25                                 | 6.003,75                                 | 7.204,50                                 |
| 29290      | VOLVO      | V90 CROSS COUNTRY B5 D AWD GEARTR 2.0 235CV IBR GASOLIO | 0,7644                | 2.866,50                                 | 3.439,80                                 | 5.733,00                                 | 6.879,60                                 |



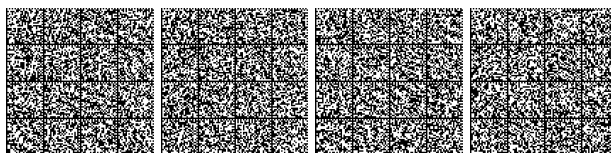
FRINGE BENEFIT 2026  
AUTOVEICOLI IBRIDO-GASOLIO FUORI PRODUZIONE

| ID Modello | 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) |
|------------|-------|------------------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 28491      | VOLVO | XC60 2019 B4 AWD GEARTRONIC 2.0 210CV IBRIDO GASOLIO | 0,6410                | 2.403,75                                 | 2.884,50                                 | 4.807,50                                 | 5.769,00                                 |
| 28904      | VOLVO | XC60 2019 B4 GEARTRONIC 2.0 AWD 197CV HYBRID         | 0,7148                | 2.680,50                                 | 3.216,60                                 | 5.361,00                                 | 6.433,20                                 |
| 28492      | VOLVO | XC60 2019 B5 AWD GEARTRONIC 2.0 250CV IBRIDO GASOLIO | 0,6690                | 2.508,75                                 | 3.010,50                                 | 5.017,50                                 | 6.021,00                                 |
| 28905      | VOLVO | XC60 2019 B5 GEARTRONIC 2.0 AWD 235CV HYBRID         | 0,7622                | 2.858,25                                 | 3.429,90                                 | 5.716,50                                 | 6.859,80                                 |
| 30390      | VOLVO | XC60 B4 2.0 197CV FWD IBRIDO GASOLIO                 | 0,7283                | 2.731,13                                 | 3.277,35                                 | 5.462,25                                 | 6.554,70                                 |
| 28295      | VOLVO | XC60 B4 2.0 AWD 211CV IBRIDO GASOLIO                 | 0,6376                | 2.391,00                                 | 2.869,20                                 | 4.782,00                                 | 5.738,40                                 |
| 28296      | VOLVO | XC60 B5 2.0 AWD 250CV IBRIDO GASOLIO                 | 0,6654                | 2.495,25                                 | 2.994,30                                 | 4.990,50                                 | 5.988,60                                 |
| 28908      | VOLVO | XC90 2019 B5 GEARTRONIC 2.0 AWD 235CV HYBRID         | 0,7673                | 2.877,38                                 | 3.452,85                                 | 5.754,75                                 | 6.905,70                                 |
| 30154      | VOLVO | XC90 B5 2.0 AWD 235CV IBRIDO GASOLIO                 | 0,8957                | 3.358,88                                 | 4.030,65                                 | 6.717,75                                 | 8.061,30                                 |
| 28297      | VOLVO | XC90 B5 2.0 AWD 250CV IBRIDO GASOLIO                 | 0,7515                | 2.818,13                                 | 3.381,75                                 | 5.636,25                                 | 6.763,50                                 |



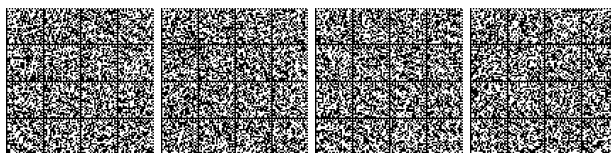
**FRINGE BENEFIT 2026**  
**AUTOVEICOLI IBRIDI PLUG-IN FUORI PRODUZIONE**

| ID Modello             | Marca   | Modello                                                     | COSTO KM<br>15.000 KM | FRINGE<br>BENEFIT<br>ANNUALE<br>(20% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(25% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(30% CK) |
|------------------------|---------|-------------------------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| <b>PLUG-IN BENZINA</b> |         |                                                             |                       |                                          |                                          |                                          |
| 25408                  | AUDI    | A3 SPB 1.4 TFSI E-TRONIC PLUG IN                            | 0,5864                | 1.759,20                                 | 2.199,00                                 | 2.638,80                                 |
| 28813                  | AUDI    | A3 SPB 40 E-TRON S TRONIC 1.4 252CV PLUG-IN BENZINA         | 0,5593                | 1.677,90                                 | 2.097,38                                 | 2.516,85                                 |
| 29399                  | AUDI    | A3 SPB 40 TFSI E S-TRONIC 1.4 204CV PLUG-IN BENZINA         | 0,6295                | 1.888,50                                 | 2.360,63                                 | 2.832,75                                 |
| 29515                  | AUDI    | A3 SPB 45 TFSI E S-TRONIC 1.4 245CV PLUG-IN BENZ            | 0,6819                | 2.045,70                                 | 2.557,13                                 | 3.068,55                                 |
| 28770                  | AUDI    | A6 50 2.0 TFSI E QUATTRO 300CV PLUG-IN BENZINA              | 0,8480                | 2.544,00                                 | 3.180,00                                 | 3.816,00                                 |
| 28771                  | AUDI    | A6 55 2.0 TFSI E QUATTRO 367CV PLUG-IN BENZINA              | 0,9380                | 2.814,00                                 | 3.517,50                                 | 4.221,00                                 |
| 28990                  | AUDI    | A6 AVANT 55 2.0 TFSI E QUATTRO 367CV PLUG-IN BENZINA        | 0,9267                | 2.780,10                                 | 3.475,13                                 | 4.170,15                                 |
| 28872                  | AUDI    | A7 SPB 50 2.0 TFSI E QUATTRO S TRONIC 300CV PLUG-IN BENZINA | 0,9367                | 2.810,10                                 | 3.512,63                                 | 4.215,15                                 |
| 28873                  | AUDI    | A7 SPB 55 2.0 TFSI E QUATTRO S TRONIC 367CV PLUG-IN BENZINA | 1,0486                | 3.145,80                                 | 3.932,25                                 | 4.718,70                                 |
| 29554                  | AUDI    | Q3 45 TFSI 1.4 E S-TRONIC 245CV                             | 0,6874                | 2.062,20                                 | 2.577,75                                 | 3.093,30                                 |
| 28504                  | AUDI    | Q5 50 TFSI 2.0 E QUATTRO S-TRONIC 300CV                     | 0,7952                | 2.385,60                                 | 2.982,00                                 | 3.578,40                                 |
| 28362                  | AUDI    | Q5 55 TFSI 2.0 E QUATTRO S TRONIC 367CV                     | 0,9039                | 2.711,70                                 | 3.389,63                                 | 4.067,55                                 |
| 28924                  | AUDI    | Q7 55 TFSI 3.0 E QUATTRO TIP-TRONIC 381CV                   | 1,0297                | 3.089,10                                 | 3.861,38                                 | 4.633,65                                 |
| 28925                  | AUDI    | Q7 60 TFSI 3.0 E QUATTRO TIP-TRONIC 465CV                   | 1,1670                | 3.501,00                                 | 4.376,25                                 | 5.251,50                                 |
| 29474                  | AUDI    | Q8 55 TFSI 3.0 E QUATTRO TIPTRONIC 381CV                    | 1,0646                | 3.193,80                                 | 3.992,25                                 | 4.790,70                                 |
| 29475                  | AUDI    | Q8 60 TFSI 3.0 E QUATTRO TIPTRONIC 462CV                    | 1,2025                | 3.607,50                                 | 4.509,38                                 | 5.411,25                                 |
| 22678                  | BMW     | 225 XE 1.5 ACTIVE TOURER 100KW PLUG-IN                      | 0,5822                | 1.746,60                                 | 2.183,25                                 | 2.619,90                                 |
| 29822                  | BMW     | 225XE 1.5 ACTIVE TOURER 220CV PLUG-IN BENZINA               | 0,5770                | 1.731,00                                 | 2.163,75                                 | 2.596,50                                 |
| 29555                  | BMW     | 320E 2.0 120KW 204CV PLUG-IN BENZINA                        | 0,7172                | 2.151,60                                 | 2.689,50                                 | 3.227,40                                 |
| 29556                  | BMW     | 320E TOURING 2.0 120KW 204CV PLUG-IN BENZINA                | 0,7300                | 2.190,00                                 | 2.737,50                                 | 3.285,00                                 |
| 28792                  | BMW     | 330E 2.0 135KW 250CV PLUG-IN BENZINA                        | 0,7835                | 2.350,50                                 | 2.938,13                                 | 3.525,75                                 |
| 22606                  | BMW     | 330E 2.0 IBRIDA 185KW PLUG-IN                               | 0,6237                | 1.871,10                                 | 2.338,88                                 | 2.806,65                                 |
| 29002                  | BMW     | 330E TOURING 2.0 135KW 250CV PLUG-IN BENZINA                | 0,7949                | 2.384,70                                 | 2.980,88                                 | 3.577,05                                 |
| 29003                  | BMW     | 330E TOURING XDRIVE 2.0 135KW 250CV PLUG-IN BENZINA         | 0,8195                | 2.458,50                                 | 3.073,13                                 | 3.687,75                                 |
| 28999                  | BMW     | 330E XDRIVE 2.0 135KW 250CV PLUG-IN BENZINA                 | 0,8071                | 2.421,30                                 | 3.026,63                                 | 3.631,95                                 |
| 29558                  | BMW     | 520E 2.0 120KW 204CV PLUG-IN BENZINA                        | 0,7109                | 2.132,70                                 | 2.665,88                                 | 3.199,05                                 |
| 29559                  | BMW     | 520E TOURING 2.0 120KW 204CV PLUG-IN BENZ                   | 0,7269                | 2.180,70                                 | 2.725,88                                 | 3.271,05                                 |
| 23485                  | BMW     | 530E 2.0 135KW IBRIDO PLUG-IN                               | 0,7523                | 2.256,90                                 | 2.821,13                                 | 3.385,35                                 |
| 29304                  | BMW     | 545E XDRIVE 3.0 394CV PLUG-IN BENZINA                       | 0,9403                | 2.820,90                                 | 3.526,13                                 | 4.231,35                                 |
| 23036                  | BMW     | 740E 2.0 IBRIDA 190KW PLUG-IN                               | 1,0112                | 3.033,60                                 | 3.792,00                                 | 4.550,40                                 |
| 28167                  | BMW     | 745E IBRIDA 3.0 290KW PLUG-IN                               | 1,2405                | 3.721,50                                 | 4.651,88                                 | 5.582,25                                 |
| 21867                  | BMW     | I3 IBRIDA 75KW PLUG-IN                                      | 0,5486                | 1.645,80                                 | 2.057,25                                 | 2.468,70                                 |
| 25849                  | BMW     | I8 1.5 IBRIDA 170KW PLUG-IN                                 | 1,5181                | 4.554,30                                 | 5.692,88                                 | 6.831,45                                 |
| 28835                  | BMW     | X1 XDRIVE 25E 1.5 220CV PLUG-IN BENZINA                     | 0,6094                | 1.828,20                                 | 2.285,25                                 | 2.742,30                                 |
| 29186                  | BMW     | X2 XDRIVE 25E 1.5 220CV PLUG-IN BENZINA                     | 0,6814                | 2.044,20                                 | 2.555,25                                 | 3.066,30                                 |
| 28672                  | BMW     | X3 XDRIVE 30E 2.0 292CV PLUG-IN BENZINA                     | 0,7989                | 2.396,70                                 | 2.995,88                                 | 3.595,05                                 |
| 28422                  | BMW     | X5 3.0 45E XDRIVE 395CV PLUG-IN BENZINA                     | 1,0168                | 3.050,40                                 | 3.813,00                                 | 4.575,60                                 |
| 22537                  | BMW     | X5 XDRIVE 40E 2.0 180KW PLUG-IN                             | 0,8423                | 2.526,90                                 | 3.158,63                                 | 3.790,35                                 |
| 30266                  | CITROEN | C5 AIRCROSS 1.6 180CV PLUG-IN BENZINA                       | 0,6163                | 1.848,90                                 | 2.311,13                                 | 2.773,35                                 |
| 28713                  | CITROEN | C5 AIRCROSS 1.6 225CV IBRIDO PLUG-IN                        | 0,6361                | 1.908,30                                 | 2.385,38                                 | 2.862,45                                 |
| 30328                  | CITROEN | C5 X E 1.6 180 PLUG-IN BENZINA                              | 0,6502                | 1.950,60                                 | 2.438,25                                 | 2.925,90                                 |
| 29843                  | CITROEN | C5 X E 1.6 225 IBRIDO PLUG-IN BENZ                          | 0,6872                | 2.061,60                                 | 2.577,00                                 | 3.092,40                                 |
| 30548                  | CITROEN | C5-X 1.6 180E-EAT8 180CV PLUG IN BENZINA                    | 0,6455                | 1.936,50                                 | 2.420,63                                 | 2.904,75                                 |
| 30549                  | CITROEN | C5-X 1.6 222E-EAT8 222CV PLUG IN BENZINA                    | 0,6733                | 2.019,90                                 | 2.524,88                                 | 3.029,85                                 |
| 29624                  | CUPRA   | FORmentor 2020 1.4 E-HYBRID 204CV                           | 0,6175                | 1.852,50                                 | 2.315,63                                 | 2.778,75                                 |
| 29561                  | CUPRA   | FORmentor 2020 1.4 E-HYBRID 245CV                           | 0,6808                | 2.042,40                                 | 2.553,00                                 | 3.063,60                                 |
| 29629                  | CUPRA   | LEON 1.4 E-HYBRID 204CV PLUG-IN BENZINA                     | 0,6234                | 1.870,20                                 | 2.337,75                                 | 2.805,30                                 |
| 29412                  | CUPRA   | LEON 1.4 E-HYBRID 245CV PLUG-IN BENZINA                     | 0,6361                | 1.908,30                                 | 2.385,38                                 | 2.862,45                                 |
| 29413                  | CUPRA   | LEON SPORTSTOURER 1.4 E-HYBRID 245CV PLUG-IN BENZINA        | 0,6461                | 1.938,30                                 | 2.422,88                                 | 2.907,45                                 |
| 30736                  | DFSK    | E5 1.5 177CV PHEV PLUG-IN BENZINA                           | 0,5809                | 1.742,70                                 | 2.178,38                                 | 2.614,05                                 |
| 29769                  | DS      | DS4 1.6 E-TENSE 225CV PLUG IN BENZINA                       | 0,6892                | 2.067,60                                 | 2.584,50                                 | 3.101,40                                 |
| 30986                  | DS      | DS4 1.6 PLUG-IN HYBRID 225CV MOD 2024                       | 0,6462                | 1.938,60                                 | 2.423,25                                 | 2.907,90                                 |
| 29416                  | DS      | DS7 1.6 E-TENSE 225CV 2X4 PLUG-IN BENZINA                   | 0,6952                | 2.085,60                                 | 2.607,00                                 | 3.128,40                                 |
| 28312                  | DS      | DS7 1.6 E-TENSE 300CV 4X4 PLUG-IN BENZ                      | 0,7386                | 2.215,80                                 | 2.769,75                                 | 3.323,70                                 |
| 29723                  | DS      | DS9 1.6 225CV PLUG IN BENZINA                               | 0,7459                | 2.237,70                                 | 2.797,13                                 | 3.356,55                                 |
| 29974                  | DS      | DS9 1.6 E-TENSE 250CV 2X4 PLUG-IN BENZINA                   | 0,7983                | 2.394,90                                 | 2.993,63                                 | 3.592,35                                 |
| 29975                  | DS      | DS9 1.6 E-TENSE 360CV 4X4 PLUG-IN BENZINA                   | 0,9003                | 2.700,90                                 | 3.376,13                                 | 4.051,35                                 |
| 28930                  | FORD    | EXPLORER 2020 3.0 PHEV 450CV PLUG-IN                        | 1,0918                | 3.275,40                                 | 4.094,25                                 | 4.913,10                                 |
| 28603                  | FORD    | KUGA 2019 2.5 PHEV 225CV PLUG-IN                            | 0,6532                | 1.959,60                                 | 2.449,50                                 | 2.939,40                                 |
| 30188                  | FORD    | TOURNEO CUSTOM 1.0 PHEV                                     | 0,9290                | 2.787,00                                 | 3.483,75                                 | 4.180,50                                 |
| 24828                  | HYUNDAI | IONIQ 1.6 140CV PLUG IN                                     | 0,5078                | 1.523,40                                 | 1.904,25                                 | 2.285,10                                 |



**FRINGE BENEFIT 2026**  
**AUTOVEICOLI IBRIDI PLUG-IN FUORI PRODUZIONE**

| ID Modello | Marca      | Modello                                                  | COSTO KM<br>15.000 KM | FRINGE<br>BENEFIT<br>ANNUALE<br>(20% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(25% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(30% CK) |
|------------|------------|----------------------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 28404      | HYUNDAI    | IONIQ 2019 1.6 140CV PLUG-IN                             | 0,5518                | 1.655,40                                 | 2.069,25                                 | 2.483,10                                 |
| 29777      | HYUNDAI    | SANTA FE 1.6 PHEV 265CV 4WD PLUG-IN BENZINA              | 0,8000                | 2.400,00                                 | 3.000,00                                 | 3.600,00                                 |
| 29673      | HYUNDAI    | TUCSON 1.6 PHEV 265CV 4WD PLUG-IN BENZINA                | 0,6368                | 1.910,40                                 | 2.388,00                                 | 2.865,60                                 |
| 30860      | JAGUAR     | E-PACE 1.5 I3 PHEV 269CV AWD                             | 0,7613                | 2.283,90                                 | 2.854,88                                 | 3.425,85                                 |
| 29650      | JAGUAR     | E-PACE 2021 1.5 I3 300CV PHEV                            | 0,8230                | 2.469,00                                 | 3.086,25                                 | 3.703,50                                 |
| 29651      | JAGUAR     | F-PACE 2.0 404CV PHEV                                    | 0,8688                | 2.606,40                                 | 3.258,00                                 | 3.909,60                                 |
| 30760      | JAGUAR     | F-PACE 2024 2.0 PHEV 404CV PLUG IN BENZINA               | 1,0021                | 3.006,30                                 | 3.757,88                                 | 4.509,45                                 |
| 29266      | JEEP       | COMPASS 1.3 T4 PHEV 190CV 4XE PLUG-IN BENZINA            | 0,6403                | 1.920,90                                 | 2.401,13                                 | 2.881,35                                 |
| 29079      | JEEP       | COMPASS 1.3 T4 PHEV 240CV 4XE PLUG-IN BENZINA            | 0,6030                | 1.809,00                                 | 2.261,25                                 | 2.713,50                                 |
| 30074      | JEEP       | GRAND CHEROKEE 2.0 PHEV ATX 4XE 380CV PLUG-IN BENZINA    | 1,0112                | 3.033,60                                 | 3.792,00                                 | 4.550,40                                 |
| 29218      | JEEP       | RENEGADE 1.3 T4 PHEV 190CV 4XE PLUG-IN BENZINA           | 0,6206                | 1.861,80                                 | 2.327,25                                 | 2.792,70                                 |
| 29078      | JEEP       | RENEGADE 1.3 T4 PHEV 240CV 4XE PLUG-IN BENZINA           | 0,6382                | 1.914,60                                 | 2.393,25                                 | 2.871,90                                 |
| 29312      | KIA        | CEED STATION 1.6 GDI 141CV PLUG-IN BENZINA               | 0,5598                | 1.679,40                                 | 2.099,25                                 | 2.519,10                                 |
| 25268      | KIA        | NIRO 1.6 GDI 140CV IBRIDO PLUG-IN                        | 0,5371                | 1.611,30                                 | 2.014,13                                 | 2.416,95                                 |
| 30077      | KIA        | NIRO 2022 1.6 GDI PHEV 180CV PLUG-IN BENZINA             | 0,5657                | 1.697,10                                 | 2.121,38                                 | 2.545,65                                 |
| 23365      | KIA        | OPTIMA 2.0 GDI 205CV PLUG-IN                             | 0,6067                | 1.820,10                                 | 2.275,13                                 | 2.730,15                                 |
| 25248      | KIA        | OPTIMA SW 2.0 GDI 205CV IBRIDO PLUG IN                   | 0,6216                | 1.864,80                                 | 2.331,00                                 | 2.797,20                                 |
| 29567      | KIA        | SORENTO 1.6 T-GDI 265CV AWD PLUG-IN BENZ                 | 0,7307                | 2.192,10                                 | 2.740,13                                 | 3.288,15                                 |
| 30004      | KIA        | SPORTAGE 1.6 T-GDI 265CV AWD PLUG-IN BENZ                | 0,6540                | 1.962,00                                 | 2.452,50                                 | 2.943,00                                 |
| 29220      | KIA        | X CEED 1.6 GDI 140CV PHEV PLUG-IN BENZINA                | 0,5964                | 1.789,20                                 | 2.236,50                                 | 2.683,80                                 |
| 29330      | LAND ROVER | DEFENDER 110 2020 2.0 Si4 404CV 5P PHEV                  | 1,0047                | 3.014,10                                 | 3.767,63                                 | 4.521,15                                 |
| 28950      | LAND ROVER | DISCOVERY SPORT 2019 1.5 I3 PHEV 300CV                   | 0,7868                | 2.360,40                                 | 2.950,50                                 | 3.540,60                                 |
| 25048      | LAND ROVER | RANGE ROVER 2.0 Si4 PHEV 404CV                           | 1,2392                | 3.717,60                                 | 4.647,00                                 | 5.576,40                                 |
| 29227      | LAND ROVER | RANGE ROVER 2.0 Si4 PHEV 404CV PLUG-IN BENZINA           | 1,2460                | 3.738,00                                 | 4.672,50                                 | 5.607,00                                 |
| 29992      | LAND ROVER | RANGE ROVER 2022 3.0 I6 PHEV 440CV                       | 1,4928                | 4.478,40                                 | 5.598,00                                 | 6.717,60                                 |
| 29887      | LAND ROVER | RANGE ROVER 2022 3.0 I6 PHEV 510CV                       | 1,5586                | 4.675,80                                 | 5.844,75                                 | 7.013,70                                 |
| 28951      | LAND ROVER | RANGE ROVER EVOQUE 1.5 PHEV 300CV                        | 0,7520                | 2.256,00                                 | 2.820,00                                 | 3.384,00                                 |
| 24608      | LAND ROVER | RANGE ROVER SPORT 2.0 Si4 PHEV 404CV                     | 1,0061                | 3.018,30                                 | 3.772,88                                 | 4.527,45                                 |
| 30082      | LAND ROVER | RANGE ROVER SPORT 2022 3.0 I6 PHEV 440CV PLUG-IN BENZINA | 1,2215                | 3.664,50                                 | 4.580,63                                 | 5.496,75                                 |
| 30083      | LAND ROVER | RANGE ROVER SPORT 2022 3.0 I6 PHEV 510CV PLUG-IN BENZINA | 1,4805                | 4.441,50                                 | 5.551,88                                 | 6.662,25                                 |
| 29338      | LAND ROVER | VELAR 2.0 I4 404CV PHEV PLUG-IN BENZINA                  | 0,9786                | 2.935,80                                 | 3.669,75                                 | 4.403,70                                 |
| 29848      | LEXUS      | NX 450H+ 2.5 4WD 306CV PLUG-IN BENZ                      | 0,8764                | 2.629,20                                 | 3.286,50                                 | 3.943,80                                 |
| 29947      | LINK & CO  | LINK & CO 01 1.5 261 CV PLUG-IN BENZINA                  | 0,6245                | 1.873,50                                 | 2.341,88                                 | 2.810,25                                 |
| 29725      | MERCEDES   | A 250E 1.3 AUT 262CV PLUG IN BENZINA                     | 0,6292                | 1.887,60                                 | 2.359,50                                 | 2.831,40                                 |
| 28729      | MERCEDES   | A 250E 1.3 AUT EQ POWER 218CV PLUG-IN BENZINA            | 0,6099                | 1.829,70                                 | 2.287,13                                 | 2.744,55                                 |
| 29203      | MERCEDES   | B 250 1.3 AUT EQ POWER 218CV PLUG-IN BENZINA             | 0,5974                | 1.792,20                                 | 2.240,25                                 | 2.688,30                                 |
| 29929      | MERCEDES   | C 300E 2.0 320CV PLUG-IN BENZINA                         | 0,7315                | 2.194,50                                 | 2.743,13                                 | 3.291,75                                 |
| 30031      | MERCEDES   | C 300E 2.0 320CV 4MATIC PLUG-IN BENZINA                  | 0,7705                | 2.311,50                                 | 2.889,38                                 | 3.467,25                                 |
| 28606      | MERCEDES   | C 300E 4MATIC AUTO EQ-BOOST 2.0 321CV PLUG IN            | 0,7155                | 2.146,50                                 | 2.683,13                                 | 3.219,75                                 |
| 28605      | MERCEDES   | C 300E AUTO EQ-BOOST 2.0 321CV PLUG-IN                   | 0,6983                | 2.094,90                                 | 2.618,63                                 | 3.142,35                                 |
| 29930      | MERCEDES   | C 300E SW 2.0 320CV PLUG-IN BENZINA                      | 0,7447                | 2.234,10                                 | 2.792,63                                 | 3.351,15                                 |
| 23058      | MERCEDES   | C 350E SW AUT 240KW PLUG-IN                              | 0,7047                | 2.114,10                                 | 2.642,63                                 | 3.171,15                                 |
| 29339      | MERCEDES   | CLA 250 AUT 1.3 218CV EQ-POWER PLUG-IN BENZINA           | 0,6746                | 2.023,80                                 | 2.529,75                                 | 3.035,70                                 |
| 29736      | MERCEDES   | CLA 250E 1.3 218CV PLUG IN BENZINA                       | 0,7264                | 2.179,20                                 | 2.724,00                                 | 3.268,80                                 |
| 27909      | MERCEDES   | E 300 E 2.0 AUTO EQ POWER 235KW PLUG-IN BENZINA          | 0,8085                | 2.425,50                                 | 3.031,88                                 | 3.638,25                                 |
| 29680      | MERCEDES   | E 300 E 4MATIC 2.0 235KW PLUG-IN BENZINA                 | 0,9086                | 2.725,80                                 | 3.407,25                                 | 4.088,70                                 |
| 29274      | MERCEDES   | E 300 E SW 2.0 AUTO EQ POWER 235KW PLUG IN-BENZINA       | 0,8290                | 2.487,00                                 | 3.108,75                                 | 3.730,50                                 |
| 29276      | MERCEDES   | GLA 250 AUT EQ-POWER 218CV PLUG-IN BENZINA               | 0,6759                | 2.027,70                                 | 2.534,63                                 | 3.041,55                                 |
| 29738      | MERCEDES   | GLA 250E AUT 1.3 218CV PLUG IN BENZINA                   | 0,7401                | 2.220,30                                 | 2.775,38                                 | 3.330,45                                 |
| 29805      | MERCEDES   | GLC 300E 4MATIC 320CV PLUG-IN BENZINA                    | 0,8011                | 2.403,30                                 | 3.004,13                                 | 3.604,95                                 |
| 29807      | MERCEDES   | GLC 300E 4MATIC 320CV COUPÉ PLUG-IN BENZINA              | 0,8098                | 2.429,40                                 | 3.036,75                                 | 3.644,10                                 |
| 28781      | MERCEDES   | GLC 300E 4MATIC EQ-POWER 155KW PLUG-IN BENZINA           | 0,7704                | 2.311,20                                 | 2.889,00                                 | 3.466,80                                 |
| 28782      | MERCEDES   | GLC 300E 4MATIC EQ-POWER COUPÉ 155KW PLUG-IN BENZINA     | 0,8028                | 2.408,40                                 | 3.010,50                                 | 3.612,60                                 |
| 22837      | MERCEDES   | GLC 350E 4MATIC 2.0 240KW PLUG-IN                        | 0,7488                | 2.246,40                                 | 2.808,00                                 | 3.369,60                                 |
| 30452      | MERCEDES   | GLE 400E 4MATIC 2.0 388CV PLUG-IN BENZINA                | 1,0670                | 3.201,00                                 | 4.001,25                                 | 4.801,50                                 |
| 22217      | MERCEDES   | GLE 500E 4MATIC 3.0 245KW PLUG-IN                        | 0,9890                | 2.967,00                                 | 3.708,75                                 | 4.450,50                                 |
| 27914      | MERCEDES   | S 560E 3.0 EQ POWER 360KW PLUG-IN BENZINA                | 1,2401                | 3.720,30                                 | 4.650,38                                 | 5.580,45                                 |
| 29849      | MERCEDES   | S 580E 3.0 367CV PLUG-IN BENZ                            | 1,4688                | 4.406,40                                 | 5.508,00                                 | 6.609,60                                 |
| 29718      | MG         | EHS 1.5 258CV PLUG-IN BENZINA                            | 0,5688                | 1.706,40                                 | 2.133,00                                 | 2.559,60                                 |
| 24328      | MINI       | MINI COOPER S E COUNTRYMAN 1.5 224CV ALL4 AUT            | 0,7133                | 2.139,90                                 | 2.674,88                                 | 3.209,85                                 |
| 30590      | MITSUBISHI | ASX 2024 1.6L PHEV 159V PLUG IN BENZINA                  | 0,5583                | 1.674,90                                 | 2.093,63                                 | 2.512,35                                 |
| 21865      | MITSUBISHI | OUTLANDER 2.0 HYBRID 89KW PLUG-IN                        | 0,6157                | 1.847,10                                 | 2.308,88                                 | 2.770,65                                 |



**FRINGE BENEFIT 2026**  
**AUTOVEICOLI IBRIDI PLUG-IN FUORI PRODUZIONE**

| ID Modello | Marca      | Modello                                                   | COSTO KM<br>15.000 KM | FRINGE<br>BENEFIT<br>ANNUALE<br>(20% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(25% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(30% CK) |
|------------|------------|-----------------------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 28103      | MITSUBISHI | OUTLANDER 2019 PHEV 2.4 224CV 4WD                         | 0,6697                | 2.009,10                                 | 2.511,38                                 | 3.013,65                                 |
| 29898      | OPEL       | ASTRA 2022 1.6 180CV PLUG-IN BENZINA                      | 0,5699                | 1.709,70                                 | 2.137,13                                 | 2.564,55                                 |
| 30009      | OPEL       | ASTRA SW 2022 1.6 180CV PLUG-IN BENZINA                   | 0,5566                | 1.669,80                                 | 2.087,25                                 | 2.504,70                                 |
| 28858      | OPEL       | GRANDLAND X 1.6 AWD 224CV 132KW PLUG-IN BENZINA           | 0,6751                | 2.025,30                                 | 2.531,63                                 | 3.037,95                                 |
| 28446      | OPEL       | GRANDLAND X 1.6 AWD 300CV 147KW PLUG-IN BENZINA           | 0,7442                | 2.232,60                                 | 2.790,75                                 | 3.348,90                                 |
| 30279      | PEUGEOT    | 3008 180E 1.6 190CV PLUG-IN BENZINA                       | 0,6513                | 1.953,90                                 | 2.442,38                                 | 2.930,85                                 |
| 28688      | PEUGEOT    | 3008 225E 1.6 181CV HYBRID PLUG-IN BENZINA                | 0,7003                | 2.100,90                                 | 2.626,13                                 | 3.151,35                                 |
| 28689      | PEUGEOT    | 3008 300E 1.6 200CV HYBRID4 PLUG-IN BENZINA               | 0,7405                | 2.221,50                                 | 2.776,88                                 | 3.332,25                                 |
| 30969      | PEUGEOT    | 308 180E 1.6 180CV PLUG IN BENZINA                        | 0,5737                | 1.721,10                                 | 2.151,38                                 | 2.581,65                                 |
| 29789      | PEUGEOT    | 308 180E 1.6 181CV PLUG-IN BENZINA                        | 0,5985                | 1.795,50                                 | 2.244,38                                 | 2.693,25                                 |
| 29790      | PEUGEOT    | 308 225E 1.6 225CV PLUG-IN BENZINA                        | 0,6404                | 1.921,20                                 | 2.401,50                                 | 2.881,80                                 |
| 30236      | PEUGEOT    | 408 225E 1.6 180CV HYBRID PLUG-IN BENZINA                 | 0,6130                | 1.839,00                                 | 2.298,75                                 | 2.758,50                                 |
| 28681      | PEUGEOT    | 508 225E 1.6 290CV PLUG-IN BENZINA                        | 0,7026                | 2.107,80                                 | 2.634,75                                 | 3.161,70                                 |
| 29638      | PEUGEOT    | 508 360E 1.6 360CV PLUG-IN BENZINA                        | 0,8442                | 2.532,60                                 | 3.165,75                                 | 3.798,90                                 |
| 28682      | PEUGEOT    | 508 SW 225E 1.6 290CV PLUG-IN BENZINA                     | 0,7100                | 2.130,00                                 | 2.662,50                                 | 3.195,00                                 |
| 29639      | PEUGEOT    | 508 SW 360E 1.6 360CV PLUG-IN BENZINA                     | 0,8515                | 2.554,50                                 | 3.193,13                                 | 3.831,75                                 |
| 28123      | PORSCHE    | CAYENNE 3.0 V6 E-HYBRID 462CV                             | 1,2116                | 3.634,80                                 | 4.543,50                                 | 5.452,20                                 |
| 28567      | PORSCHE    | CAYENNE 4.0 V8 TURBO S E-HYBRID 680CV                     | 1,9109                | 5.732,70                                 | 7.165,88                                 | 8.599,05                                 |
| 23675      | PORSCHE    | PANAMERA 2.9 4 E-HYBRID 462CV                             | 1,2356                | 3.706,80                                 | 4.633,50                                 | 5.560,20                                 |
| 29349      | PORSCHE    | PANAMERA 2020 2.9 4S E-HYBRID 560CV PLUG-IN BENZINA       | 1,5211                | 4.563,30                                 | 5.704,13                                 | 6.844,95                                 |
| 30216      | PORSCHE    | PANAMERA 2023 2.9 4 E-HYBRID 462CV PLUG-IN BENZINA        | 1,3831                | 4.149,30                                 | 5.186,63                                 | 6.223,95                                 |
| 25928      | PORSCHE    | PANAMERA 4.0 TURBO S E-HYBRID 680CV                       | 1,7747                | 5.324,10                                 | 6.655,13                                 | 7.986,15                                 |
| 29205      | RENAULT    | CAPTUR 2020 1.6 160CV PLUG-IN BENZINA                     | 0,5326                | 1.597,80                                 | 1.997,25                                 | 2.396,70                                 |
| 29358      | RENAULT    | MEGANE SPORTER 2020 1.6 E-TECH PLUG-IN BENZINA            | 0,5673                | 1.701,90                                 | 2.127,38                                 | 2.552,85                                 |
| 29455      | SEAT       | LEON 2020 1.4 E-HYBRID 204CV PLUG-IN BENZINA              | 0,5399                | 1.619,70                                 | 2.024,63                                 | 2.429,55                                 |
| 29456      | SEAT       | LEON SPORTSTOURER 2020 1.4 E-HYBRID 204CV PLUG-IN BENZINA | 0,5465                | 1.639,50                                 | 2.049,38                                 | 2.459,25                                 |
| 29568      | SEAT       | TARRACO 1.4 E-HYBRID DSG 245CV PLUG-IN BENZ               | 0,6525                | 1.957,50                                 | 2.446,88                                 | 2.936,25                                 |
| 29281      | SKODA      | OCTAVIA 2020 1.4 TSI 204CV PLUG-IN BENZINA                | 0,5920                | 1.776,00                                 | 2.220,00                                 | 2.664,00                                 |
| 29282      | SKODA      | OCTAVIA 2020 1.4 TSI RS 245CV PLUG-IN BENZINA             | 0,6400                | 1.920,00                                 | 2.400,00                                 | 2.880,00                                 |
| 29283      | SKODA      | OCTAVIA WAGON 2020 1.4 TSI 204CV PLUG-IN BENZINA          | 0,6020                | 1.806,00                                 | 2.257,50                                 | 2.709,00                                 |
| 29284      | SKODA      | OCTAVIA WAGON 2020 1.4 TSI RS 245CV PLUG-IN BENZINA       | 0,6496                | 1.948,80                                 | 2.436,00                                 | 2.923,20                                 |
| 28568      | SKODA      | SUPERB 1.4 TSI 218CV PLUG-IN                              | 0,7366                | 2.209,80                                 | 2.762,25                                 | 3.314,70                                 |
| 28569      | SKODA      | SUPERB WAGON 1.4 TSI 218CV PLUG-IN SW                     | 0,7466                | 2.239,80                                 | 2.799,75                                 | 3.359,70                                 |
| 24348      | TOYOTA     | PRIUS 1.8 122CV PLUG IN                                   | 0,6136                | 1.840,80                                 | 2.301,00                                 | 2.761,20                                 |
| 29535      | TOYOTA     | RAV4 2.5 PHEV 306CV PLUG-IN BENZ                          | 0,7199                | 2.159,70                                 | 2.699,63                                 | 3.239,55                                 |
| 22119      | VOLKSWAGEN | GOLF GTE 1.4 TSI 110KW PLUG-IN                            | 0,5722                | 1.716,60                                 | 2.145,75                                 | 2.574,90                                 |
| 29382      | VOLKSWAGEN | GOLF VIII 2020 1.4 GTE 245CV PLUG-IN BENZINA              | 0,6715                | 2.014,50                                 | 2.518,13                                 | 3.021,75                                 |
| 29381      | VOLKSWAGEN | GOLF VIII 2020 1.4 TSI EHYBRID 204CV PLUG-IN BENZINA      | 0,6053                | 1.815,90                                 | 2.269,88                                 | 2.723,85                                 |
| 30572      | VOLKSWAGEN | MULTIVAN 1.4 218CV PLUG-IN BENZINA                        | 0,8533                | 2.559,90                                 | 3.199,88                                 | 3.839,85                                 |
| 28473      | VOLKSWAGEN | PASSAT 2019 1.4 GTE 1.4 115KW                             | 0,7054                | 2.116,20                                 | 2.645,25                                 | 3.174,30                                 |
| 22530      | VOLKSWAGEN | PASSAT GTE 1.4 TSI 160KW PLUG-IN                          | 0,6727                | 2.018,10                                 | 2.522,63                                 | 3.027,15                                 |
| 28577      | VOLKSWAGEN | PASSAT VARIANT 2019 1.4 GTE 115KW                         | 0,7994                | 2.398,20                                 | 2.997,75                                 | 3.597,30                                 |
| 29537      | VOLKSWAGEN | TIGUAN 1.4 TSI EHYBRID 245CV PLUG-IN BENZ                 | 0,6275                | 1.882,50                                 | 2.353,13                                 | 2.823,75                                 |
| 29465      | VOLKSWAGEN | TOUAREG 3.0 TSI EHYBRID 380CV PLUG-IN BENZINA             | 0,9062                | 2.718,60                                 | 3.398,25                                 | 4.077,90                                 |
| 29466      | VOLKSWAGEN | TOUAREG 3.0 TSI EHYBRID R 462CV PLUG-IN BENZINA           | 1,0402                | 3.120,60                                 | 3.900,75                                 | 4.680,90                                 |
| 28247      | VOLVO      | S60 2019 T8 TWIN ENGINE 2.0 392CV PLUG-IN                 | 0,7577                | 2.273,10                                 | 2.841,38                                 | 3.409,65                                 |
| 28622      | VOLVO      | S60 2019 T8 TWIN ENGINE 2.0 405CV PLUG-IN                 | 0,8084                | 2.425,20                                 | 3.031,50                                 | 3.637,80                                 |
| 28969      | VOLVO      | S60 T8 GEARTRONIC AWD 2.0 392CV PLUG-IN BENZINA           | 0,7312                | 2.193,60                                 | 2.742,00                                 | 3.290,40                                 |
| 28970      | VOLVO      | S60 T8 GEARTRONIC AWD 2.0 405CV PLUG-IN BENZINA           | 0,7736                | 2.320,80                                 | 2.901,00                                 | 3.481,20                                 |
| 30138      | VOLVO      | S60 T8 RECHARGE AWD 2.0 455CV PLUG-IN BENZINA             | 0,8060                | 2.418,00                                 | 3.022,50                                 | 3.627,00                                 |
| 28939      | VOLVO      | S90 T8 RECHARGE 2.0 407CV AWD PLUG-IN                     | 0,7897                | 2.369,10                                 | 2.961,38                                 | 3.553,65                                 |
| 30152      | VOLVO      | S90 T8 RECHARGE AWD 2.0 455CV PLUG-IN BENZINA             | 0,9093                | 2.727,90                                 | 3.409,88                                 | 4.091,85                                 |
| 28337      | VOLVO      | S90 T8 TWIN ENGINE GEARTRONIC 2.0 390CV AWD PLUG-IN       | 0,8600                | 2.580,00                                 | 3.225,00                                 | 3.870,00                                 |
| 28974      | VOLVO      | V60 T6 RECHARGE AWD 2.0 253CV PLUG-IN BENZINA             | 0,7214                | 2.164,20                                 | 2.705,25                                 | 3.246,30                                 |
| 28328      | VOLVO      | V60 T6 TWIN ENGINE AWD 2.0 340CV PLUG-IN                  | 0,7147                | 2.144,10                                 | 2.680,13                                 | 3.216,15                                 |
| 28975      | VOLVO      | V60 T8 RECHARGE AWD 2.0 303CV PLUG-IN BENZINA             | 0,7584                | 2.275,20                                 | 2.844,00                                 | 3.412,80                                 |
| 28976      | VOLVO      | V60 T8 RECHARGE AWD 2.0 317CV PLUG-IN BENZINA             | 0,8225                | 2.467,50                                 | 3.084,38                                 | 3.701,25                                 |
| 28329      | VOLVO      | V60 T8 TWIN ENGINE AWD 2.0 392CV PLUG-IN                  | 0,7413                | 2.223,90                                 | 2.779,88                                 | 3.335,85                                 |
| 28624      | VOLVO      | V60 T8 TWIN ENGINE AWD 2.0 405CV PLUG-IN                  | 0,8322                | 2.496,60                                 | 3.120,75                                 | 3.744,90                                 |
| 28941      | VOLVO      | V90 T6 RECHARGE 2.0 340CV PLUG-IN                         | 0,8038                | 2.411,40                                 | 3.014,25                                 | 3.617,10                                 |
| 28942      | VOLVO      | V90 T8 RECHARGE 2.0 390CV PLUG-IN                         | 0,8615                | 2.584,50                                 | 3.230,63                                 | 3.876,75                                 |
| 28344      | VOLVO      | V90 T8 TWIN ENGINE GEARTRONIC 2.0 390CV AWD PLUG-IN       | 0,8799                | 2.639,70                                 | 3.299,63                                 | 3.959,55                                 |

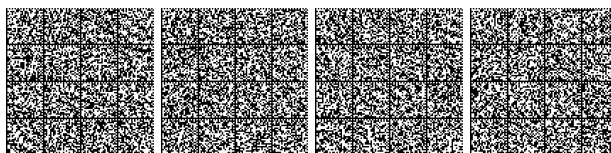


FRINGE BENEFIT 2026  
AUTOVEICOLI IBRIDI PLUG-IN FUORI PRODUZIONE

| ID Modello | Marca | Modello                                               | COSTO KM<br>15.000 KM | FRINGE<br>BENEFIT<br>ANNUALE<br>(20% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(25% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(30% CK) |
|------------|-------|-------------------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 29144      | VOLVO | XC40 2019 T4 RECHARGE 1.5 210CV 95KW PLUG-IN BENZINA  | 0,6930                | 2.079,00                                 | 2.598,75                                 | 3.118,50                                 |
| 29156      | VOLVO | XC40 2019 T5 RECHARGE 1.5 132KW 262CV PLUG-IN BENZINA | 0,7097                | 2.129,10                                 | 2.661,38                                 | 3.193,65                                 |
| 28483      | VOLVO | XC40 2019 T5 TWIN ENGINE GEARTRONIC 1.5 260CV 132KW   | 0,6007                | 1.802,10                                 | 2.252,63                                 | 2.703,15                                 |
| 28906      | VOLVO | XC60 2019 T6 RECHARGE 2.0 340CV 186KW PLUG-IN BENZINA | 0,7672                | 2.301,60                                 | 2.877,00                                 | 3.452,40                                 |
| 28493      | VOLVO | XC60 2019 T8 TWIN ENGINE GEARTRONIC 2.0 392CV 223KW   | 0,8091                | 2.427,30                                 | 3.034,13                                 | 3.640,95                                 |
| 28494      | VOLVO | XC60 2019 T8 TWIN ENGINE GEARTRONIC 2.0 405CV 233KW   | 0,9084                | 2.725,20                                 | 3.406,50                                 | 4.087,80                                 |
| 25488      | VOLVO | XC60 T8 TWIN ENGINE 2.0 408CV                         | 0,8135                | 2.440,50                                 | 3.050,63                                 | 3.660,75                                 |
| 28909      | VOLVO | XC90 2019 T8 RECHARGE 2.0 390CV 223KW PLUG-IN BENZINA | 0,9314                | 2.794,20                                 | 3.492,75                                 | 4.191,30                                 |
| 30153      | VOLVO | XC90 T8 RECHARGE AWD 2.0 455CV PLUG-IN BENZINA        | 1,0193                | 3.057,90                                 | 3.822,38                                 | 4.586,85                                 |
| 28627      | VOLVO | XC90 T8 TWIN ENGINE 2.0 392CV                         | 0,8877                | 2.663,10                                 | 3.328,88                                 | 3.994,65                                 |
| 23098      | VOLVO | XC90 T8 TWIN ENGINE 2.0 400CV                         | 0,9008                | 2.702,40                                 | 3.378,00                                 | 4.053,60                                 |

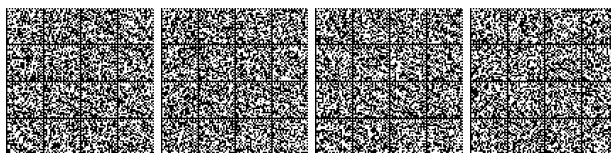
**PLUG-IN GASOLIO**

|       |          |                                                         |        |          |          |          |
|-------|----------|---------------------------------------------------------|--------|----------|----------|----------|
| 22918 | AUDI     | Q7 E-TRON 3.0 TDI QUATTRO 258CV                         | 0,8481 | 2.544,30 | 3.180,38 | 3.816,45 |
| 29099 | MERCEDES | C 300 DE 2.0 AUTO EQ-POWER 225KW PLUG-IN GASOLIO        | 0,6218 | 1.865,40 | 2.331,75 | 2.798,10 |
| 27908 | MERCEDES | E 300 DE 2.0 AUTO EQ-POWER 225KW PLUG-IN GASOLIO        | 0,7210 | 2.163,00 | 2.703,75 | 3.244,50 |
| 29230 | MERCEDES | E 300 DE 4MATIC 2.0 AUTO EQ-POWER 225KW PLUG-IN GASOLIO | 0,7361 | 2.208,30 | 2.760,38 | 3.312,45 |
| 29684 | MERCEDES | E 300 DE SW 2.0 225KW PLUG-IN GASOLIO                   | 0,8337 | 2.501,10 | 3.126,38 | 3.751,65 |
| 29685 | MERCEDES | E 300 DE SW 4MATIC 2.0 225KW PLUG-IN GASOLIO            | 0,8790 | 2.637,00 | 3.296,25 | 3.955,50 |
| 29806 | MERCEDES | GLC 300DE 2.0 4MATIC 143KW PLUG-IN GASOLIO              | 0,7074 | 2.122,20 | 2.652,75 | 3.183,30 |
| 29808 | MERCEDES | GLC 300DE 2.0 4MATIC 143KW COUPÉ PLUG-IN GASOLIO        | 0,7314 | 2.194,20 | 2.742,75 | 3.291,30 |
| 29468 | MERCEDES | GLC 300DE 4MATIC EQ-POWER 143KW PLUG-IN GASOLIO         | 0,6773 | 2.031,90 | 2.539,88 | 3.047,85 |
| 30453 | MERCEDES | GLE 350DE 2.0 4MATIC 320CV PLUG-IN GASOLIO              | 0,9696 | 2.908,80 | 3.636,00 | 4.363,20 |
| 28783 | MERCEDES | GLE 350DE 4MATIC EQ-POWER 143KW PLUG-IN GASOLIO         | 0,8927 | 2.678,10 | 3.347,63 | 4.017,15 |
| 22157 | VOLVO    | V60 2.4 D6 TWIN ENGINE 158KW PLUG-IN                    | 0,6513 | 1.953,90 | 2.442,38 | 2.930,85 |



**FRINGE BENEFIT 2026**  
**AUTOVEICOLI ELETTRICI FUORI PRODUZIONE**

| ID Modello | Marca       | MODELLO                             | COSTO KM<br>15.000 KM | FRINGE<br>BENEFIT<br>ANNUALE<br>(10% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(25% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(30% CK) |
|------------|-------------|-------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 29909      | AIWAYS      | U5 204CV ELETTRICA                  | 0,5021                | 753,15                                   | 1.882,88                                 | 2.259,45                                 |
| 30334      | AIWAYS      | U6 218CV ELETTRICA                  | 0,5195                | 779,25                                   | 1.948,13                                 | 2.337,75                                 |
| 29511      | AUDI        | E-TRON 50 QUATTRO ELETTRICA         | 0,6763                | 1.014,45                                 | 2.536,13                                 | 3.043,35                                 |
| 28416      | AUDI        | E-TRON 55 QUATTRO ELETTRICA         | 0,8348                | 1.252,20                                 | 3.130,50                                 | 3.756,60                                 |
| 29596      | AUDI        | E-TRON GT QUATTRO ELETTRICA         | 1,0197                | 1.529,55                                 | 3.823,88                                 | 4.588,65                                 |
| 29597      | AUDI        | E-TRON GT RS QUATTRO ELETTRICA      | 1,3097                | 1.964,55                                 | 4.911,38                                 | 5.893,65                                 |
| 29550      | AUDI        | E-TRON S ELETTRICA                  | 0,9330                | 1.399,50                                 | 3.498,75                                 | 4.198,50                                 |
| 29668      | AUDI        | Q4 E-TRON 35 170CV                  | 0,5368                | 805,20                                   | 2.013,00                                 | 2.415,60                                 |
| 31030      | AUDI        | Q4 E-TRON 35 170CV ELETTRICA        | 0,5326                | 798,90                                   | 1.997,25                                 | 2.396,70                                 |
| 29669      | AUDI        | Q4 E-TRON 40 204CV                  | 0,5738                | 860,70                                   | 2.151,75                                 | 2.582,10                                 |
| 30134      | AUDI        | Q4 E-TRON 45 265CV                  | 0,5896                | 884,40                                   | 2.211,00                                 | 2.653,20                                 |
| 29746      | AUDI        | Q4 E-TRON 50 300CV                  | 0,6756                | 1.013,40                                 | 2.533,50                                 | 3.040,20                                 |
| 21791      | BMW         | I3 170CV                            | 0,3836                | 575,40                                   | 1.438,50                                 | 1.726,20                                 |
| 28417      | BMW         | I3 120 AH ELETTRICA                 | 0,4699                | 704,85                                   | 1.762,13                                 | 2.114,55                                 |
| 29991      | BMW         | I4 2021 IM50 SPORT ELETTRICA        | 0,7248                | 1.087,20                                 | 2.718,00                                 | 3.261,60                                 |
| 29747      | BMW         | IX XDRIVE 40 177CV                  | 0,7793                | 1.168,95                                 | 2.922,38                                 | 3.506,85                                 |
| 29748      | BMW         | IX XDRIVE 50 177CV                  | 0,8956                | 1.343,40                                 | 3.358,50                                 | 4.030,20                                 |
| 29294      | BMW         | IX3 80KW ELETTRICA                  | 0,6976                | 1.046,40                                 | 2.616,00                                 | 3.139,20                                 |
| 21790      | CITROEN     | C ZERO 67CV                         | 0,3349                | 502,35                                   | 1.255,88                                 | 1.507,05                                 |
| 28418      | CITROEN     | C ZERO ELETTRICA                    | 0,3227                | 484,05                                   | 1.210,13                                 | 1.452,15                                 |
| 29840      | CUPRA       | BORN 58KWH 204CV ELETTRICA          | 0,4620                | 693,00                                   | 1.732,50                                 | 2.079,00                                 |
| 29653      | DACIA       | SPRING ELECTRIC                     | 0,3034                | 455,10                                   | 1.137,75                                 | 1.365,30                                 |
| 28419      | DS          | DS3 CROSSBACK E-TENSE ELETTRICA     | 0,4461                | 669,15                                   | 1.672,88                                 | 2.007,45                                 |
| 29211      | EVO         | EVO 116CV ELECTRIC                  | 0,3896                | 584,40                                   | 1.461,00                                 | 1.753,20                                 |
| 30398      | FIAT        | 600E ELETTRICA                      | 0,4104                | 615,60                                   | 1.539,00                                 | 1.846,80                                 |
| 31184      | FORD        | EXPLORER-E 204CV ELETTRICA          | 0,5048                | 757,20                                   | 1.893,00                                 | 2.271,60                                 |
| 28920      | FORD        | MUSTANG MACH-E 258CV ELETTRICA      | 0,4980                | 747,00                                   | 1.867,50                                 | 2.241,00                                 |
| 29548      | FORD        | MUSTANG MACH-E 99KWH EXTENDED 290CV | 0,6195                | 929,25                                   | 2.323,13                                 | 2.787,75                                 |
| 29549      | FORD        | MUSTANG MACH-E 99KWH EXTENDED 370CV | 0,6761                | 1.014,15                                 | 2.535,38                                 | 3.042,45                                 |
| 29906      | FORD        | MUSTANG MACH-E 99KWH EXTENDED 487CV | 0,7498                | 1.124,70                                 | 2.811,75                                 | 3.374,10                                 |
| 23460      | HYUNDAI     | IONIQ ELECTRIC                      | 0,3991                | 598,65                                   | 1.496,63                                 | 1.795,95                                 |
| 29749      | HYUNDAI     | IONIQ 5 170CV 58 KWH                | 0,5018                | 752,70                                   | 1.881,75                                 | 2.258,10                                 |
| 29750      | HYUNDAI     | IONIQ 5 218CV 72,6 KWH              | 0,5050                | 757,50                                   | 1.893,75                                 | 2.272,50                                 |
| 29155      | HYUNDAI     | IONIQ ELECTRIC 38KW                 | 0,4663                | 699,45                                   | 1.748,63                                 | 2.098,35                                 |
| 27311      | HYUNDAI     | KONA 39KWH                          | 0,4114                | 617,10                                   | 1.542,75                                 | 1.851,30                                 |
| 27312      | HYUNDAI     | KONA 64KWH                          | 0,4786                | 717,90                                   | 1.794,75                                 | 2.153,70                                 |
| 30525      | HYUNDAI     | KONA EV 156CV ELETTRICA             | 0,4690                | 703,50                                   | 1.758,75                                 | 2.110,50                                 |
| 30526      | HYUNDAI     | KONA EV 218CV ELETTRICA             | 0,5256                | 788,40                                   | 1.971,00                                 | 2.365,20                                 |
| 27819      | JAGUAR      | I-PACE 400CV AWD ELETTRICA          | 0,8234                | 1.235,10                                 | 3.087,75                                 | 3.705,30                                 |
| 30363      | KG MOBILITY | KORANDO E- MOTION 207CV             | 0,4366                | 654,90                                   | 1.637,25                                 | 1.964,70                                 |
| 28981      | KIA         | E-NIRO 39KWH ELETTRICA              | 0,4316                | 647,40                                   | 1.618,50                                 | 1.942,20                                 |
| 30088      | KIA         | E-SOUL 2022 39KWH ELETTRICA         | 0,4188                | 628,20                                   | 1.570,50                                 | 1.884,60                                 |
| 30089      | KIA         | E-SOUL 2022 64KWH ELETTRICA         | 0,4441                | 666,15                                   | 1.665,38                                 | 1.998,45                                 |
| 28979      | KIA         | E-SOUL 39KW ELETTRICA               | 0,4261                | 639,15                                   | 1.597,88                                 | 1.917,45                                 |
| 28980      | KIA         | E-SOUL 64KW ELETTRICA               | 0,4413                | 661,95                                   | 1.654,88                                 | 1.985,85                                 |
| 31395      | KIA         | EV6 58 KWH 170 CV MOD 2024          | 0,5101                | 765,15                                   | 1.912,88                                 | 2.295,45                                 |
| 31000      | KIA         | EV6 77 KWH 228CV MOD 2024           | 0,6345                | 951,75                                   | 2.379,38                                 | 2.855,25                                 |
| 29824      | KIA         | EV6 AWD ELETTRICA                   | 0,5702                | 855,30                                   | 2.138,25                                 | 2.565,90                                 |
| 29825      | KIA         | EV6 AWD GT ELETTRICA                | 0,6612                | 991,80                                   | 2.479,50                                 | 2.975,40                                 |
| 29823      | KIA         | EV6 RWD ELETTRICA                   | 0,5473                | 820,95                                   | 2.052,38                                 | 2.462,85                                 |



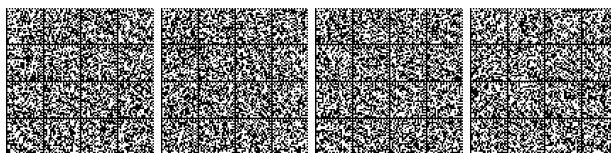
**FRINGE BENEFIT 2026**  
**AUTOVEICOLI ELETTRICI FUORI PRODUZIONE**

| ID Modello | Marca      | MODELLO                            | COSTO KM<br>15.000 KM | FRINGE<br>BENEFIT<br>ANNUALE<br>(10% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(25% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(30% CK) |
|------------|------------|------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 30566      | KIA        | EV9 SINGLE MOTOR RWD 204CV         | 0,7314                | 1.097,10                                 | 2.742,75                                 | 3.291,30                                 |
| 30793      | LANCIA     | YPSILON 51KWH ELETTRICA            | 0,3964                | 594,60                                   | 1.486,50                                 | 1.783,80                                 |
| 21972      | MERCEDES   | B ELETTRICA                        | 0,4355                | 653,25                                   | 1.633,13                                 | 1.959,75                                 |
| 29599      | MERCEDES   | EQA 250 66KW ELETTRICA             | 0,5885                | 882,75                                   | 2.206,88                                 | 2.648,25                                 |
| 29752      | MERCEDES   | EQA 300 4MATIC 66KW ELETTRICA      | 0,5979                | 896,85                                   | 2.242,13                                 | 2.690,55                                 |
| 30017      | MERCEDES   | EQB 250 66KW 109CV ELETTRICA       | 0,6011                | 901,65                                   | 2.254,13                                 | 2.704,95                                 |
| 28420      | MERCEDES   | EQC 400 4MATIC 80KW ELETTRICA      | 0,7448                | 1.117,20                                 | 2.793,00                                 | 3.351,60                                 |
| 30023      | MERCEDES   | EQE 350+ ELETTRICA                 | 0,7680                | 1.152,00                                 | 2.880,00                                 | 3.456,00                                 |
| 30024      | MERCEDES   | EQE 43 4MATIC AMG ELETTRICA        | 1,0338                | 1.550,70                                 | 3.876,75                                 | 4.652,10                                 |
| 30283      | MERCEDES   | EQE SUV 43 4MATIC 184CV ELETTRICA  | 1,0707                | 1.606,05                                 | 4.015,13                                 | 4.818,15                                 |
| 29936      | MERCEDES   | EQS 350 ELETTRICA                  | 1,0201                | 1.530,15                                 | 3.825,38                                 | 4.590,45                                 |
| 29839      | MERCEDES   | EQS 450+ 4MATIC ELETTRICA          | 1,1533                | 1.729,95                                 | 4.324,88                                 | 5.189,85                                 |
| 29214      | MERCEDES   | EQV 300 LONG 6 POSTI ELETTRICA     | 0,8512                | 1.276,80                                 | 3.192,00                                 | 3.830,40                                 |
| 29937      | MG         | MARVEL R ELETTRICA                 | 0,4781                | 717,15                                   | 1.792,88                                 | 2.151,45                                 |
| 29938      | MG         | MARVEL R 4WD ELETTRICA             | 0,5460                | 819,00                                   | 2.047,50                                 | 2.457,00                                 |
| 30190      | MG         | MG4 51KW ELETTRICA                 | 0,3831                | 574,65                                   | 1.436,63                                 | 1.723,95                                 |
| 30038      | MG         | MG5 50,3 KW ELETTRICA              | 0,4136                | 620,40                                   | 1.551,00                                 | 1.861,20                                 |
| 30039      | MG         | MG5 61 KW ELETTRICA                | 0,4430                | 664,50                                   | 1.661,25                                 | 1.993,50                                 |
| 29970      | MG         | ZS EV 51KWH                        | 0,4133                | 619,95                                   | 1.549,88                                 | 1.859,85                                 |
| 29969      | MG         | ZS EV 72KWH                        | 0,4473                | 670,95                                   | 1.677,38                                 | 2.012,85                                 |
| 29692      | MG         | ZS EV ELETTRICA                    | 0,3899                | 584,85                                   | 1.462,13                                 | 1.754,55                                 |
| 30402      | MINI       | MINI COOPER SE CABRIO ELETTRICA    | 0,6017                | 902,55                                   | 2.256,38                                 | 2.707,65                                 |
| 21792      | MITSUBISHI | I MIEV 64CV                        | 0,3648                | 547,20                                   | 1.368,00                                 | 1.641,60                                 |
| 29215      | NISSAN     | E-NV 200 EVALIA 7 POSTI ELETTRICA  | 0,5165                | 774,75                                   | 1.936,88                                 | 2.324,25                                 |
| 21793      | NISSAN     | LEAF 109CV                         | 0,3150                | 472,50                                   | 1.181,25                                 | 1.417,50                                 |
| 28146      | NISSAN     | LEAF 3.ZERO 40KW                   | 0,4107                | 616,05                                   | 1.540,13                                 | 1.848,15                                 |
| 28147      | NISSAN     | LEAF 3.ZERO E+ 62KW                | 0,4548                | 682,20                                   | 1.705,50                                 | 2.046,60                                 |
| 30404      | NISSAN     | LEAF 40KW ELETTRICA                | 0,4118                | 617,70                                   | 1.544,25                                 | 1.853,10                                 |
| 30405      | NISSAN     | LEAF 62KW ELETTRICA                | 0,4681                | 702,15                                   | 1.755,38                                 | 2.106,45                                 |
| 28412      | OPEL       | CORSA 2019 ELETTRICA               | 0,3951                | 592,65                                   | 1.481,63                                 | 1.777,95                                 |
| 28767      | PEUGEOT    | E-2008 ELETTRICA 100KW             | 0,4418                | 662,70                                   | 1.656,75                                 | 1.988,10                                 |
| 30406      | PEUGEOT    | E-308 ELETTRICA                    | 0,4605                | 690,75                                   | 1.726,88                                 | 2.072,25                                 |
| 31078      | PEUGEOT    | E-308 54 KWH MOD 2024 ELETTRICA    | 0,4391                | 658,65                                   | 1.646,63                                 | 1.975,95                                 |
| 29395      | PEUGEOT    | E-TRAVELLER 50 KWH ELETTRICA       | 0,5608                | 841,20                                   | 2.103,00                                 | 2.523,60                                 |
| 21817      | PEUGEOT    | ION ELETTRICA 67 CV                | 0,3349                | 502,35                                   | 1.255,88                                 | 1.507,05                                 |
| 30185      | POLESTAR   | POLESTAR 2 69KWH ELETTRICA         | 0,5588                | 838,20                                   | 2.095,50                                 | 2.514,60                                 |
| 30186      | POLESTAR   | POLESTAR 2 78KWH ELETTRICA         | 0,5805                | 870,75                                   | 2.176,88                                 | 2.612,25                                 |
| 29543      | PORSCHE    | TAYCAN ELETTRICA                   | 0,9217                | 1.382,55                                 | 3.456,38                                 | 4.147,65                                 |
| 29656      | PORSCHE    | TAYCAN 4 CROSS ELETTRICA           | 0,8791                | 1.318,65                                 | 3.296,63                                 | 3.955,95                                 |
| 29473      | PORSCHE    | TAYCAN 4S ELETTRICA                | 1,0586                | 1.587,90                                 | 3.969,75                                 | 4.763,70                                 |
| 29657      | PORSCHE    | TAYCAN 4S CROSS ELETTRICA          | 1,0852                | 1.627,80                                 | 4.069,50                                 | 4.883,40                                 |
| 29544      | PORSCHE    | TAYCAN 4S P ELETTRICA              | 0,9811                | 1.471,65                                 | 3.679,13                                 | 4.414,95                                 |
| 28587      | PORSCHE    | TAYCAN TURBO ELETTRICA             | 1,4108                | 2.116,20                                 | 5.290,50                                 | 6.348,60                                 |
| 29659      | PORSCHE    | TAYCAN TURBO CROSS ELETTRICA       | 1,4114                | 2.117,10                                 | 5.292,75                                 | 6.351,30                                 |
| 28588      | PORSCHE    | TAYCAN TURBO S ELETTRICA           | 1,6436                | 2.465,40                                 | 6.163,50                                 | 7.396,20                                 |
| 29658      | PORSCHE    | TAYCAN TURBO S CROSS ELETTRICA     | 1,6610                | 2.491,50                                 | 6.228,75                                 | 7.474,50                                 |
| 30090      | RENAULT    | MEGANE E-TECH EV40 130CV ELETTRICA | 0,4424                | 663,60                                   | 1.659,00                                 | 1.990,80                                 |
| 29980      | RENAULT    | MEGANE E-TECH EV60 130CV ELETTRICA | 0,4477                | 671,55                                   | 1.678,88                                 | 2.014,65                                 |
| 29971      | RENAULT    | MEGANE E-TECH EV60 220CV ELETTRICA | 0,4575                | 686,25                                   | 1.715,63                                 | 2.058,75                                 |
| 29396      | RENAULT    | TWINGO ELECTRIC                    | 0,2991                | 448,65                                   | 1.121,63                                 | 1.345,95                                 |



**FRINGE BENEFIT 2026**  
**AUTOVEICOLI ELETTRICI FUORI PRODUZIONE**

| ID Modello | Marca      | MODELLO                                   | COSTO KM<br>15.000 KM | FRINGE<br>BENEFIT<br>ANNUALE<br>(10% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(25% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(30% CK) |
|------------|------------|-------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 21794      | RENAULT    | ZOE 88CV                                  | 0,3027                | 454,05                                   | 1.135,13                                 | 1.362,15                                 |
| 30112      | RENAULT    | ZOE 2022 R110 ELETTRICA                   | 0,4042                | 606,30                                   | 1.515,75                                 | 1.818,90                                 |
| 30113      | RENAULT    | ZOE 2022 R135 ELETTRICA                   | 0,4175                | 626,25                                   | 1.565,63                                 | 1.878,75                                 |
| 23380      | RENAULT    | ZOE Q90 88CV                              | 0,3249                | 487,35                                   | 1.218,38                                 | 1.462,05                                 |
| 28421      | RENAULT    | ZOE R110 ELETTRICA                        | 0,3716                | 557,40                                   | 1.393,50                                 | 1.672,20                                 |
| 29146      | RENAULT    | ZOE R135 ELETTRICA                        | 0,4387                | 658,05                                   | 1.645,13                                 | 1.974,15                                 |
| 23381      | RENAULT    | ZOE R90 92CV                              | 0,3207                | 481,05                                   | 1.202,63                                 | 1.443,15                                 |
| 28765      | SEAT       | MII 61KW ELETTRICA                        | 0,3117                | 467,55                                   | 1.168,88                                 | 1.402,65                                 |
| 28766      | SKODA      | CITIGO-E IV 61KW ELETTRICA                | 0,2971                | 445,65                                   | 1.114,13                                 | 1.336,95                                 |
| 29660      | SKODA      | ENYAQ IV 50                               | 0,4522                | 678,30                                   | 1.695,75                                 | 2.034,90                                 |
| 29541      | SKODA      | ENYAQ IV 60                               | 0,4982                | 747,30                                   | 1.868,25                                 | 2.241,90                                 |
| 29542      | SKODA      | ENYAQ IV 80                               | 0,5470                | 820,50                                   | 2.051,25                                 | 2.461,50                                 |
| 29820      | SKODA      | ENYAQ IV 80 4X4                           | 0,5681                | 852,15                                   | 2.130,38                                 | 2.556,45                                 |
| 30615      | SKODA      | ENYAQ IV RS 4X4                           | 0,6588                | 988,20                                   | 2.470,50                                 | 2.964,60                                 |
| 25430      | SMART      | SMART CABRIO ELETTRICA                    | 0,3765                | 564,75                                   | 1.411,88                                 | 1.694,25                                 |
| 25428      | SMART      | SMART COUPÉ ELETTRICA                     | 0,3488                | 523,20                                   | 1.308,00                                 | 1.569,60                                 |
| 25431      | SMART      | SMART FORFOUR ELETTRICA                   | 0,3340                | 501,00                                   | 1.252,50                                 | 1.503,00                                 |
| 30129      | SUBARU     | SOLTERRA 4E-EXPERIENCE ELETTRICA          | 0,5795                | 869,25                                   | 2.173,13                                 | 2.607,75                                 |
| 29149      | TESLA      | MODEL 3 LONG RANGE 79 KWH AWD             | 0,5355                | 803,25                                   | 2.008,13                                 | 2.409,75                                 |
| 28141      | TESLA      | MODEL 3 LONG RANGE PERFORMANCE AWD 75KWH  | 0,5768                | 865,20                                   | 2.163,00                                 | 2.595,60                                 |
| 28140      | TESLA      | MODEL 3 LONG RANGE AWD 75KWH              | 0,5373                | 805,95                                   | 2.014,88                                 | 2.417,85                                 |
| 29150      | TESLA      | MODEL 3 LONG RANGE PERFORMANCE 79 KWH AWD | 0,5703                | 855,45                                   | 2.138,63                                 | 2.566,35                                 |
| 29148      | TESLA      | MODEL 3 STANDARD 53 KWH RWD               | 0,4832                | 724,80                                   | 1.812,00                                 | 2.174,40                                 |
| 29662      | TESLA      | MODEL S PLAID                             | 1,0957                | 1.643,55                                 | 4.108,88                                 | 4.930,65                                 |
| 29663      | TESLA      | MODEL S PLAID+                            | 1,0855                | 1.628,25                                 | 4.070,63                                 | 4.884,75                                 |
| 28132      | TESLA      | MODEL S 100 D 100KWH                      | 0,8744                | 1.311,60                                 | 3.279,00                                 | 3.934,80                                 |
| 23025      | TESLA      | MODEL S 60 MOD 2016                       | 0,6642                | 996,30                                   | 2.490,75                                 | 2.988,90                                 |
| 23026      | TESLA      | MODEL S 60 D MOD 2016                     | 0,7059                | 1.058,85                                 | 2.647,13                                 | 3.176,55                                 |
| 23027      | TESLA      | MODEL S 75 MOD 2016                       | 0,7241                | 1.086,15                                 | 2.715,38                                 | 3.258,45                                 |
| 23028      | TESLA      | MODEL S 75 D MOD 2016                     | 0,7493                | 1.123,95                                 | 2.809,88                                 | 3.371,85                                 |
| 23029      | TESLA      | MODEL S 90 D MOD 2016                     | 0,8248                | 1.237,20                                 | 3.093,00                                 | 3.711,60                                 |
| 29152      | TESLA      | MODEL S LONG RANGE 100 KWH AWD            | 0,7277                | 1.091,55                                 | 2.728,88                                 | 3.274,65                                 |
| 28133      | TESLA      | MODEL S P 100 D 100KWH                    | 0,8765                | 1.314,75                                 | 3.286,88                                 | 3.944,25                                 |
| 23030      | TESLA      | MODEL S P90 D MOD 2016                    | 0,9666                | 1.449,90                                 | 3.624,75                                 | 4.349,70                                 |
| 29151      | TESLA      | MODEL S PERFORMANCE 100KWH AWD            | 0,8193                | 1.228,95                                 | 3.072,38                                 | 3.686,85                                 |
| 29664      | TESLA      | MODEL X PLAID                             | 1,0799                | 1.619,85                                 | 4.049,63                                 | 4.859,55                                 |
| 28135      | TESLA      | MODEL X 100 D 100KWH                      | 0,9355                | 1.403,25                                 | 3.508,13                                 | 4.209,75                                 |
| 28134      | TESLA      | MODEL X 75 D 75KWH                        | 0,7967                | 1.195,05                                 | 2.987,63                                 | 3.585,15                                 |
| 23421      | TESLA      | MODEL X 90 D MOD 2017                     | 0,8884                | 1.332,60                                 | 3.331,50                                 | 3.997,80                                 |
| 29154      | TESLA      | MODEL X LONG RANGE 100 KWH AWD            | 0,8035                | 1.205,25                                 | 3.013,13                                 | 3.615,75                                 |
| 23423      | TESLA      | MODEL X P 100 D MOD 2017                  | 1,0831                | 1.624,65                                 | 4.061,63                                 | 4.873,95                                 |
| 23422      | TESLA      | MODEL X P90 D MOD 2017                    | 1,0257                | 1.538,55                                 | 3.846,38                                 | 4.615,65                                 |
| 29153      | TESLA      | MODEL X PERFORMANCE 100KW AWD             | 0,8664                | 1.299,60                                 | 3.249,00                                 | 3.898,80                                 |
| 29666      | TESLA      | MODEL Y PERFORMANCE 75 KWH AWD            | 0,5993                | 898,95                                   | 2.247,38                                 | 2.696,85                                 |
| 30408      | TOYOTA     | BZ4X ELETTRICA                            | 0,5795                | 869,25                                   | 2.173,13                                 | 2.607,75                                 |
| 23768      | VOLKSWAGEN | E GOLF 136CV ELETTRICA                    | 0,3452                | 517,80                                   | 1.294,50                                 | 1.553,40                                 |
| 29147      | VOLKSWAGEN | E-UP! 37KW                                | 0,2936                | 440,40                                   | 1.101,00                                 | 1.321,20                                 |
| 21796      | VOLKSWAGEN | E-UP! 82CV                                | 0,3262                | 489,30                                   | 1.223,25                                 | 1.467,90                                 |
| 29600      | VOLKSWAGEN | ID 3 150CV ELETTRICA                      | 0,4216                | 632,40                                   | 1.581,00                                 | 1.897,20                                 |
| 29397      | VOLKSWAGEN | ID 4 1ST 204CV ELETTRICA                  | 0,5502                | 825,30                                   | 2.063,25                                 | 2.475,90                                 |



**FRINGE BENEFIT 2026**  
**AUTOVEICOLI ELETTRICI FUORI PRODUZIONE**

| ID Modello | Marca      | MODELLO                              | COSTO KM<br>15.000 KM | FRINGE<br>BENEFIT<br>ANNUALE<br>(10% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(25% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(30% CK) |
|------------|------------|--------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 29754      | VOLKSWAGEN | ID 4 GTX 299CV ELETTRICA             | 0,6027                | 904,05                                   | 2.260,13                                 | 2.712,15                                 |
| 30189      | VOLKSWAGEN | ID 4 PRO PERFORMANCE ELETTRICA       | 0,5543                | 831,45                                   | 2.078,63                                 | 2.494,35                                 |
| 29944      | VOLKSWAGEN | ID 5 GTX ELETTRICA                   | 0,6366                | 954,90                                   | 2.387,25                                 | 2.864,70                                 |
| 29943      | VOLKSWAGEN | ID 5 PRO PERFORMANCE ELETTRICA       | 0,5898                | 884,70                                   | 2.211,75                                 | 2.654,10                                 |
| 31080      | VOLKSWAGEN | ID 5 PURE ELETTRICA                  | 0,4908                | 736,20                                   | 1.840,50                                 | 2.208,60                                 |
| 29794      | VOLVO      | C40 1ST EDITION ELETTRICA            | 0,6074                | 911,10                                   | 2.277,75                                 | 2.733,30                                 |
| 30258      | VOLVO      | C40 RECHARGE 238CV ELETTRICA         | 0,5716                | 857,40                                   | 2.143,50                                 | 2.572,20                                 |
| 30259      | VOLVO      | C40 RECHARGE 252CV ELETTRICA         | 0,5892                | 883,80                                   | 2.209,50                                 | 2.651,40                                 |
| 30260      | VOLVO      | C40 RECHARGE 408CV ELETTRICA         | 0,6443                | 966,45                                   | 2.416,13                                 | 2.899,35                                 |
| 30018      | VOLVO      | C40 RECHARGE 70KW 230CV ELETTRICA    | 0,5551                | 832,65                                   | 2.081,63                                 | 2.497,95                                 |
| 30019      | VOLVO      | C40 RECHARGE 78KW 204CV ELETTRICA    | 0,6110                | 916,50                                   | 2.291,25                                 | 2.749,50                                 |
| 30797      | VOLVO      | EC40 SINGLE MOTOR ELETTRICA          | 0,5490                | 823,50                                   | 2.058,75                                 | 2.470,50                                 |
| 30798      | VOLVO      | EC40 SINGLE MOTOR EXTENDED ELETTRICA | 0,5648                | 847,20                                   | 2.118,00                                 | 2.541,60                                 |
| 30800      | VOLVO      | EC40 TWIN MOTOR AWD ELETTRICA        | 0,6178                | 926,70                                   | 2.316,75                                 | 2.780,10                                 |
| 29821      | VOLVO      | XC40 230CV RECHARGE PURE ELECTRIC    | 0,5364                | 804,60                                   | 2.011,50                                 | 2.413,80                                 |
| 30256      | VOLVO      | XC40 238CV ELETTRICA                 | 0,5617                | 842,55                                   | 2.106,38                                 | 2.527,65                                 |
| 30257      | VOLVO      | XC40 252CV ELETTRICA                 | 0,5793                | 868,95                                   | 2.172,38                                 | 2.606,85                                 |
| 29907      | VOLVO      | XC40 408CV RECHARGE TWIN             | 0,6622                | 993,30                                   | 2.483,25                                 | 2.979,90                                 |
| 28812      | VOLVO      | XC40 P8 AWD RECHARGE PURE ELECTRIC   | 0,5474                | 821,10                                   | 2.052,75                                 | 2.463,30                                 |
| 29538      | XEV        | IEV7S FULL ELECTRIC                  | 0,3773                | 565,95                                   | 1.414,88                                 | 1.697,85                                 |



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

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

**CICLOMOTORI**

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

**CICLOMOTORI ELETTRICI**

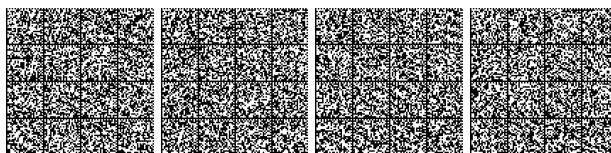
|       |         |                     |        |        |          |          |          |
|-------|---------|---------------------|--------|--------|----------|----------|----------|
| 28437 | ASKOLL  | ES 1 1,5 KW         | 0,1168 | 175,20 | 438,00   | 525,60   | 876,00   |
| 29880 | CITROEN | AMI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

**MICROCAR**

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

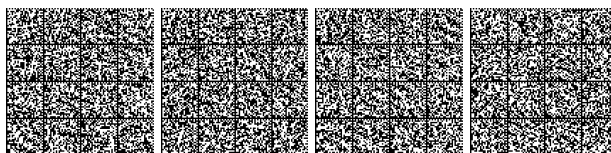
**MOTOCICLI**

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



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

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



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

| ID Modello | Marca         | Modello                        | COSTO KM<br>15.000 KM | FRINGE<br>BENEFIT<br>ANNUALE<br>(10% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(25% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(30% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(50% CK) |
|------------|---------------|--------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 27968      | KYMCO         | LIKE 200I                      | 0,1611                | 241,65                                   | 604,13                                   | 724,95                                   | 1.208,25                                 |
| 23017      | KYMCO         | PEOPLE 125I ONE                | 0,1483                | 222,45                                   | 556,13                                   | 667,35                                   | 1.112,25                                 |
| 23018      | KYMCO         | PEOPLE 300 GTI ABS             | 0,2089                | 313,35                                   | 783,38                                   | 940,05                                   | 1.566,75                                 |
| 13311      | KYMCO         | PEOPLE S 200                   | 0,1864                | 279,60                                   | 699,00                                   | 838,80                                   | 1.398,00                                 |
| 30323      | KYMCO         | PEOPLE S 125 EURO 5            | 0,1659                | 248,85                                   | 622,13                                   | 746,55                                   | 1.244,25                                 |
| 27048      | KYMCO         | PEOPLE S 150 ABS               | 0,1896                | 284,40                                   | 711,00                                   | 853,20                                   | 1.422,00                                 |
| 18032      | KYMCO         | XCITING 300I                   | 0,2100                | 315,00                                   | 787,50                                   | 945,00                                   | 1.575,00                                 |
| 24249      | KYMCO         | X-TOWN 300I 25CV ABS           | 0,2176                | 326,40                                   | 816,00                                   | 979,20                                   | 1.632,00                                 |
| 30196      | MASH          | CITY 125                       | 0,1578                | 236,70                                   | 591,75                                   | 710,10                                   | 1.183,50                                 |
| 21492      | MOTO MORINI   | MOTO MORINI 11 E MEZZO 117CV   | 0,3984                | 597,60                                   | 1.494,00                                 | 1.792,80                                 | 2.988,00                                 |
| 30717      | MOTO MORINI   | X-CAPE 650 EURO 5              | 0,2684                | 402,60                                   | 1.006,50                                 | 1.207,80                                 | 2.013,00                                 |
| 20688      | MV AUGUSTA    | BRUTALE 800                    | 0,3509                | 526,35                                   | 1.315,88                                 | 1.579,05                                 | 2.631,75                                 |
| 23724      | MV AUGUSTA    | BRUTALE 800 110CV              | 0,3859                | 578,85                                   | 1.447,13                                 | 1.736,55                                 | 2.894,25                                 |
| 21499      | MV AUGUSTA    | RIVALE 125CV 800               | 0,4178                | 626,70                                   | 1.566,75                                 | 1.880,10                                 | 3.133,50                                 |
| 21496      | PEUGEOT       | METROPOLIS 400 37CV            | 0,2535                | 380,25                                   | 950,63                                   | 1.140,75                                 | 1.901,25                                 |
| 23019      | PEUGEOT       | TWEET EVO 125 PROFESSIONAL     | 0,1551                | 232,65                                   | 581,63                                   | 697,95                                   | 1.163,25                                 |
| 18034      | PIAGGIO       | BEVERLY 300 IE                 | 0,2029                | 304,35                                   | 760,88                                   | 913,05                                   | 1.521,75                                 |
| 21498      | PIAGGIO       | BEVERLY - 125 IE 15CV          | 0,1973                | 295,95                                   | 739,88                                   | 887,85                                   | 1.479,75                                 |
| 30324      | PIAGGIO       | BEVERLY 300 S ABS EURO 5       | 0,2267                | 340,05                                   | 850,13                                   | 1.020,15                                 | 1.700,25                                 |
| 22990      | PIAGGIO       | BEVERLY 350 IE SPORT TOURING   | 0,2182                | 327,30                                   | 818,25                                   | 981,90                                   | 1.636,50                                 |
| 30092      | PIAGGIO       | BEVERLY 400 HPE                | 0,2244                | 336,60                                   | 841,50                                   | 1.009,80                                 | 1.683,00                                 |
| 18033      | PIAGGIO       | LIBERTY 150                    | 0,1649                | 247,35                                   | 618,38                                   | 742,05                                   | 1.236,75                                 |
| 26328      | PIAGGIO       | LIBERTY 125 ABS                | 0,1478                | 221,70                                   | 554,25                                   | 665,10                                   | 1.108,50                                 |
| 24250      | PIAGGIO       | MEDLEY 125 ABS                 | 0,1533                | 229,95                                   | 574,88                                   | 689,85                                   | 1.149,75                                 |
| 30719      | PIAGGIO       | MEDLEY 150 ABS EURO 5          | 0,1795                | 269,25                                   | 673,13                                   | 807,75                                   | 1.346,25                                 |
| 21502      | PIAGGIO       | MP3 500 40CV                   | 0,3105                | 465,75                                   | 1.164,38                                 | 1.397,25                                 | 2.328,75                                 |
| 22998      | PIAGGIO       | VESPA 125 PRIMAVERA            | 0,1877                | 281,55                                   | 703,88                                   | 844,65                                   | 1.407,75                                 |
| 26329      | PIAGGIO       | VESPA 300 GTS                  | 0,2384                | 357,60                                   | 894,00                                   | 1.072,80                                 | 1.788,00                                 |
| 31608      | ROYAL ENFIELD | CLASSIC 650 TWIN 47CV MOD 2025 | 0,2661                | 399,15                                   | 997,88                                   | 1.197,45                                 | 1.995,75                                 |
| 31113      | ROYAL ENFIELD | HIMALAYAN 452 40CV MOD 2025    | 0,2373                | 355,95                                   | 889,88                                   | 1.067,85                                 | 1.779,75                                 |
| 30718      | ROYAL ENFIELD | HNTR 350 EURO 5                | 0,2123                | 318,45                                   | 796,13                                   | 955,35                                   | 1.592,25                                 |
| 21491      | SUZUKI        | BURGMAN 200 18CV ABS           | 0,2183                | 327,45                                   | 818,63                                   | 982,35                                   | 1.637,25                                 |
| 15364      | SUZUKI        | GSX-R 1000 185CV               | 0,4405                | 660,75                                   | 1.651,88                                 | 1.982,25                                 | 3.303,75                                 |
| 15361      | SUZUKI        | GSX-R 600 125CV                | 0,3458                | 518,70                                   | 1.296,75                                 | 1.556,10                                 | 2.593,50                                 |
| 21490      | SUZUKI        | V-STROM 1000 100CV ABS         | 0,3783                | 567,45                                   | 1.418,63                                 | 1.702,35                                 | 2.837,25                                 |
| 15677      | SUZUKI        | V-STROM DL 650                 | 0,3108                | 466,20                                   | 1.165,50                                 | 1.398,60                                 | 2.331,00                                 |
| 17848      | SYM           | HD 200 F.I. 171CC              | 0,1818                | 272,70                                   | 681,75                                   | 818,10                                   | 1.363,50                                 |
| 30255      | SYM           | HD 300 26 CV                   | 0,2109                | 316,35                                   | 790,88                                   | 949,05                                   | 1.581,75                                 |
| 21495      | SYM           | JOYMAX 300I 29CV ABS           | 0,2308                | 346,20                                   | 865,50                                   | 1.038,60                                 | 1.731,00                                 |
| 27049      | SYM           | SYMPHONY 125 S                 | 0,1704                | 255,60                                   | 639,00                                   | 766,80                                   | 1.278,00                                 |
| 16869      | TRIUMPH       | BONNEVILLE 865CC               | 0,3161                | 474,15                                   | 1.185,38                                 | 1.422,45                                 | 2.370,75                                 |
| 31115      | TRIUMPH       | SPEED 400 40CV MOD 2025        | 0,2067                | 310,05                                   | 775,13                                   | 930,15                                   | 1.550,25                                 |
| 23020      | TRIUMPH       | STREET TWIN 900                | 0,2799                | 419,85                                   | 1.049,63                                 | 1.259,55                                 | 2.099,25                                 |
| 22422      | TRIUMPH       | TIGER XR 800                   | 0,3171                | 475,65                                   | 1.189,13                                 | 1.426,95                                 | 2.378,25                                 |
| 30353      | TRIUMPH       | TIGER 1.2 DESERT 141CV         | 0,4759                | 713,85                                   | 1.784,63                                 | 2.141,55                                 | 3.569,25                                 |
| 31116      | VOGE          | BRIVIDO 125 15CV MOD 2025      | 0,1679                | 251,85                                   | 629,63                                   | 755,55                                   | 1.259,25                                 |
| 30338      | VOGE          | LX 500 V 48 CV EURO 5          | 0,2406                | 360,90                                   | 902,25                                   | 1.082,70                                 | 1.804,50                                 |
| 31560      | VOGE          | SFIDA SR16 125CC MOD 2025      | 0,1664                | 249,60                                   | 624,00                                   | 748,80                                   | 1.248,00                                 |
| 31086      | VOGE          | SR3 250 26CV MOD 2024          | 0,1912                | 286,80                                   | 717,00                                   | 860,40                                   | 1.434,00                                 |
| 31358      | VOGE          | SR4 350 CC 29 CV MOD 2024      | 0,2316                | 347,40                                   | 868,50                                   | 1.042,20                                 | 1.737,00                                 |
| 30964      | VOGE          | VALICO 525 DSX 48CV MOD 2024   | 0,2475                | 371,25                                   | 928,13                                   | 1.113,75                                 | 1.856,25                                 |
| 10457      | VYRUS         | VYRUS 984 C32V                 | 0,6775                | 1.016,25                                 | 2.540,63                                 | 3.048,75                                 | 5.081,25                                 |
| 14995      | YAMAHA        | FZ 1                           | 0,3558                | 533,70                                   | 1.334,25                                 | 1.601,10                                 | 2.668,50                                 |
| 22789      | YAMAHA        | MIDNIGHT STAR 1900CC           | 0,4652                | 697,80                                   | 1.744,50                                 | 2.093,40                                 | 3.489,00                                 |
| 30347      | YAMAHA        | MT-03 321CC EURO 5 MOD. 2022   | 0,2614                | 392,10                                   | 980,25                                   | 1.176,30                                 | 1.960,50                                 |
| 22417      | YAMAHA        | MT-07 700 CC                   | 0,2506                | 375,90                                   | 939,75                                   | 1.127,70                                 | 1.879,50                                 |
| 22416      | YAMAHA        | MT-09 TRACER 850 CC            | 0,3045                | 456,75                                   | 1.141,88                                 | 1.370,25                                 | 2.283,75                                 |



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

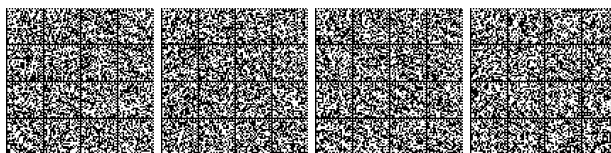
| ID Modello | Marca  | Modello                       | COSTO KM<br>15.000 KM | FRINGE<br>BENEFIT<br>ANNUALE<br>(10% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(25% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(30% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(50% CK) |
|------------|--------|-------------------------------|-----------------------|---------------------------------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

**MOTOCICLI ELETTRICI**

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

**MOTOCICLI IBRIDO-BENZINA**

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



FRINGE BENEFIT 2026  
AUTOCARAVAN

| ID Modello | 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) |
|------------|--------------|-----------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 29977      | ARCA         | CIA8 2.3 MJT 160 CV                     | 0,8013                | 3.004,88                                 | 3.605,85                                 | 6.009,75                                 | 7.211,70                                 |
| 30249      | BURSTNER     | 4030 2.3 CDI 150CV                      | 0,6930                | 2.598,75                                 | 3.118,50                                 | 5.197,50                                 | 6.237,00                                 |
| 29978      | CAPRON       | CRF1 2.3 MJT 140 CV                     | 0,7001                | 2.625,38                                 | 3.150,45                                 | 5.250,75                                 | 6.300,90                                 |
| 30062      | CARADO       | V 132 2.2 MJT 140 CV                    | 0,5678                | 2.129,25                                 | 2.555,10                                 | 4.258,50                                 | 5.110,20                                 |
| 31503      | CHALLENGER   | TRIGANO X150 2.2 MJT 140CV              | 0,8305                | 3.114,38                                 | 3.737,25                                 | 6.228,75                                 | 7.474,50                                 |
| 30055      | DETHLEFFS    | JUST T7052 EB                           | 0,6967                | 2.612,63                                 | 3.135,15                                 | 5.225,25                                 | 6.270,30                                 |
| 30058      | ELNAGH       | MAGNUM 582 2.3 MJT 140 CV               | 0,7524                | 2.821,50                                 | 3.385,80                                 | 5.643,00                                 | 6.771,60                                 |
| 30059      | ELNAGH       | BARON 531 2.2 MJT 140 CV                | 0,6261                | 2.347,88                                 | 2.817,45                                 | 4.695,75                                 | 5.634,90                                 |
| 30063      | FONT VENDOME | X CAPE FL 2.0 TDCI                      | 0,6233                | 2.337,38                                 | 2.804,85                                 | 4.674,75                                 | 5.609,70                                 |
| 30064      | GIOTTI       | GIOTTI VAN 54 T                         | 0,6241                | 2.340,38                                 | 2.808,45                                 | 4.680,75                                 | 5.616,90                                 |
| 30056      | HYMER        | GRAND CANYON 2.2 MJT 140 CV             | 0,7103                | 2.663,63                                 | 3.196,35                                 | 5.327,25                                 | 6.392,70                                 |
| 30066      | KNAUS        | K250L R19 2.2 MJT 140 CV                | 0,6142                | 2.303,25                                 | 2.763,90                                 | 4.606,50                                 | 5.527,80                                 |
| 30061      | KNAUS        | BOXSTAR 600 SOLUTION                    | 0,6483                | 2.431,13                                 | 2.917,35                                 | 4.862,25                                 | 5.834,70                                 |
| 30060      | LAIKA        | KOSMO 509 EMBLEMA                       | 0,7266                | 2.724,75                                 | 3.269,70                                 | 5.449,50                                 | 6.539,40                                 |
| 31376      | MERCEDES     | MARCO POLO 250D 4 MATIC 190 CV MOD 2020 | 0,7936                | 2.976,00                                 | 3.571,20                                 | 5.952,00                                 | 7.142,40                                 |
| 30804      | PANAMA       | P10S 2.0D 170 CV                        | 0,6969                | 2.613,38                                 | 3.136,05                                 | 5.226,75                                 | 6.272,10                                 |
| 31501      | ROLLER TEAM  | KRONOS 294 TL 2.2 MJT 140CV             | 0,6885                | 2.581,88                                 | 3.098,25                                 | 5.163,75                                 | 6.196,50                                 |
| 29956      | VOLKSWAGEN   | CALIFORNIA BEACH 2.0 TDI 150 CV         | 0,7298                | 2.736,75                                 | 3.284,10                                 | 5.473,50                                 | 6.568,20                                 |
| 30057      | WEINSBERG    | CARABUS 2.3 MJT 140 CV                  | 0,5832                | 2.187,00                                 | 2.624,40                                 | 4.374,00                                 | 5.248,80                                 |

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MARGHERITA CARDONA ALBINI, *redattore*

DELIA CHIARA, *vice redattore*

(WI-GU-2025-SON-031) Roma, 2025 - Istituto Poligrafico e Zecca dello Stato S.p.A.



€ 6,00

