



# Costi Di Esercizio Aci

**JE Gale**



## **Costi Di Esercizio Aci:**

*Trasferte e rimborsi spese* Dimitri Cerioli, Andrea Ercoli, Marco Di Lauro, Luca Insabato, Lorenzo Ravizza, 2025-10-28  
TRASFERTE E RIMBORSI SPESE uno strumento pratico completo e aggiornato per affrontare in modo sistematico e integrato la complessa gestione delle trasferte di lavoro Frutto della collaborazione tra esperti in consulenza del lavoro diritto e sicurezza offre un'analisi completa e integrata dell'istituto della trasferta con un taglio pratico e multidisciplinare Il testo guida il lettore attraverso normative contrattazione collettiva adempimenti fiscali e previdenziali sicurezza privacy e responsabilit  con un focus specifico sulle trasferte internazionali Non si limita alla teoria ma affronta casi concreti e criticit  operative fornendo strumenti utili per prevenire errori gestionali e garantire la conformit  normativa Un riferimento indispensabile per chi gestisce o supporta le trasferte in ambito aziendale **Auto e Fisco 2025** Stefano Sirocchi, 2025-12-15T00:00:00+01:00 La legge di Bilancio 2025 ha rivoluzionato il sistema dei fringe benefit per le auto aziendali in uso promiscuo riscrivendo i criteri per il calcolo del valore imponibile Per i veicoli di nuova immatricolazione con contratti stipulati dal 1 gennaio 2025 il benefit calcolato sul 50% del costo chilometrico per 15 000 km con riduzioni importanti per i veicoli ibridi plug in e per i full electric Si tratta di una scelta che attribuisce un vantaggio competitivo ai veicoli elettrici generando per asimmetrie nel trattamento delle diverse categorie di mezzi La Guida del Sole 24 Ore nasce come riferimento per HR CFO fleet manager e professionisti del settore automotive che forti delle competenze fiscali oggi indispensabili sono chiamati a prendere decisioni strategiche in un contesto sempre pi  complesso e in evoluzione Uno strumento operativo completo e aggiornato dall'interpretazione delle nuove regole all'esame delle principali criticit  applicative **Auto e fisco** Marco Pomaro, 2012 **Budget e costo del lavoro** Dimitri Cerioli, Andrea Ercoli, 2024-10-03  
BUDGET E COSTO DEL LAVORO una guida per tutti i datori di lavoro a prescindere dalle dimensioni e dal settore merceologico alla determinazione del costo del lavoro generalmente richiesto all'assunzione del personale La creazione di una procedura di budgeting passa attraverso l'analisi dei costi di gestione anche in relazione agli eventi di assenza che si verificano durante lo svolgimento del rapporto di lavoro malattia maternit  infortunio e si conclude con la costruzione del budget del costo del lavoro ossia con la trasposizione dei dati ottenuti attraverso il calcolo del costo del personale in un'ottica prospettica futura ipotetica da racchiudere in un documento completo e coerente utile al fine di definire le strategie e le previsioni aziendali Novit  data dall'analisi del costo del lavoro in particolari casistiche come richiesto da specifiche normative il costo ai fini IRAP Fondo nuove competenze altri incentivi e dall'analisi del costo del lavoro dei rapporti di collaborazione o lavoro diversi da quello subordinato o di settori particolari stage o tirocini contratto di collaborazione coordinata e continuativa contratto di lavoro intermittente contratto di apprendistato lavoro domestico dirigenti operai edili *Trasferte, rimborsi e fringe benefit - Soluzioni 2012* Stefano Sirocchi, 2012-04-02T00:00:00+02:00 Il volume analizza la disciplina delle imposte dirette e dell'Iva nonch  gli aspetti amministrativi e contabili relativi alla gestione di rimborsi spese e trasferte nei

confronti di dipendenti collaboratori amministratori tirocinanti e professionisti di erogazioni liberali ticket restaurant auto telefoni cellulari prestati a dipendenti e altri fringe benefit Oltre ad esaminare il vantaggio fiscale in capo all'azienda riferibile alle possibili soluzioni da adottare il volume si propone come una guida per evitare errori o contestazioni da parte del Fisco ad esempio sulla documentazione delle spese per pranzi di lavoro per rappresentanza ecc ritenuta dai controllori spesso non idonea Adeguato spazio poi dedicato ai riflessi economici e previdenziali espressi in busta paga anche nel caso di un eventuale parziale o totale riaddebito al lavoratore di un corrispettivo specifico a fronte dei benefit ricevuti e un'attenzione particolare dedicata agli stage aziendali e tirocini professionali la cui disciplina stata profondamente modificata dalle ultime novit legislative Il Cd Rom allegato contiene modelli di note spese lettere di assegnazione dei beni e fogli di calcolo per le simulazioni e le analisi di convenienza **Auto e fisco** Albino Leonardi, Simone Dimitri, Clara Pollet, 2013 **Auto e Fisco 2022** Stefano Sirocchi, 2022-12-12T00:00:00+01:00 Arrivano gli incentivi per l'acquisto il leasing e il noleggio di auto ecologiche rivolti ai privati oltre che alle societ di autonoleggio e a quelle di car sharing Professionisti e imprenditori possono comunque accedere ai contributi in qualit di persone fisiche ma rinunciando alla possibilit di detrarre l'Iva in fattura sull'acquisto o sui canoni Agevolazioni maggiori sono previste per coloro che hanno un Isee inferiore a 30 mila euro E per il 2023 e 2024 sono gi stati stanziati nuovi fondi Consistente anche l'incremento della soglia generale di non concorrenza al reddito di lavoro dipendente e assimilato di cui al comma 3 articolo 51 Tuir relativo ai beni e servizi gratuitamente erogati dal datore di lavoro ai lavoratori anche mediante rimborsi monetari delle utenze domestiche di acqua energia elettrica e gas Nella Guida completa del Sole 24 Ore vengono date tutte le informazioni per verificare nel caso concreto la soluzione fiscalmente pi conveniente *Auto e Fisco 2019* Stefano Sirocchi, 2020-12-10T00:00:00+01:00 Incentivi alle condotte virtuose per la riduzione dell'inquinamento con la sostituzione delle auto vecchie con quelle nuove rispettose dell'ambiente rinnovo del parco circolante con l'ecobonus decongestione del traffico tramite la mobilit condivisa La Guida del Sole 24 Ore supporta i professionisti e le imprese nel conoscere limiti e condizioni per accedere alle nuove agevolazioni e per operare con certezza nell'intero perimetro fiscale delle auto e dei relativi adempimenti Atti ufficiali - Istituto nazionale delle previdenza sociale Istituto nazionale delle previdenza sociale, 1997 Gazzetta ufficiale della Repubblica italiana. Parte prima, serie generale , 2001 **Diritto e pratica tributaria** , 1998 Conto nazionale delle infrastrutture e dei trasporti , 2002 La riforma dei redditi di lavoro dipendente Stefano Civitareale, Romano De Blasi, Fabrizio Marra, 1998 **Il municipio italiano giornale di dottrina e pratica amministrativa** , 1883 Manuale degli amministratori comunali e provinciali e delle opere pie ... , 1883 Il rapporto di lavoro dirigenziale Pasquale Dui, 2002 **Rapporto Energia e ambiente** , 2005 *Giurisprudenza italiana* , 1916 Il Foro amministrativo , 1989 *Autostrade* , 1983

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