European Journal of Social Impact and Circular Economy

UNIVERSITÀ DI TORINO

Organising the Smart Future of Living and Mobility: A Welfare Paradox

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Received: 03/09/2025
Accepted for publication: 10/12/2025
Published: 29/12/2025

Abstract

The research aims to critically examine the renewed Italian regulations on fringe benefits for mixed-use company cars, which came into force in 2025, with a specific focus on the implications for social equity and the transition to electric mobility. The main objective is to highlight the potential disparities in treatment between electric, hybrid and combustion vehicles, as well as the existence of welfare paradoxes. In fact, the primary aim is to analyse the potential paradox of an incentive policy for sustainable mobility that, through the reduction of taxation on company electric vehicles, may inadvertently exacerbate social and economic inequalities. The research is based on a critical perspective of social functionalism, highlighting how the persistence of paradigms of unequal distribution of benefits can be legitimised by policies that incentivise logics of position and social status. The research adopts a mixed methodological approach, based on a field analysis managed by questionnaires and interviews (181 respondents). The authors offer policymakers insights into the dynamics that condition the electric transition, implemented through regulatory incentives, highlighting the risk of generating social frictions and welfare paradoxes.

The results of the analysis highlight an unequal treatment that considerably favours electric vehicles, potentially creating a double advantage for high-income individuals and organisations. This could lead to a regulatory imbalance that manipulates the situation in the automotive market, also hindering a fair requalification of company car fleets.

Keywords: Fringe benefit, Welfare paradox, Organisational living, Smart mobility, Sustainability, Taxation

European Journal of Social Impact and Circular Economy - ISSN: 2704-9906
DOI: 10.13135/2704-9906/12530 Published by University of Turin http://www.ojs.unito.it/index.php/ejsice/index

1. Introduction

Climate change is one of the most significant challenges facing all countries (Hallegatte et al., 2016) due to its impact on the environment, society, and economy. The anthropogenic element in this emergency is recognised not only by the scientific community but also by organisations, governments and society (Stern & Kaufmann, 2014), with some areas being particularly critical.

The emergency has placed the issues of sustainability and sustainable development in a position of prime importance. Since human activities predominantly take place in cities, the issue of sustainable urbanisation (Modarelli et al., 2024) and its development also gain importance. In this context, the "smart city" concept proposes the evolution of the urban environment to improve the quality of life for citizens through increased environmental awareness. This objective is pursued by proposing a more environmentally sustainable approach to public spaces, public services, and both urban and private construction (Bonomi & Masiero, 2014). Regarding the urban environment and its criticality in the context of the climate emergency, the role of mobility stands out, as it is considered one of the main contributors to climate change due to its impact on air pollution, greenhouse gases, and CO2 emissions (Vagnoni & Moradi, 2018). In fact, even if it is possible to say urban mobility is a crucial part of the good functioning of a city's life (Faria et al., 2017; Wawer et al., 2022; Vătămănescu et al., 2023), it is also critical for human health not only because of the climate emergency, but also because of traffic and noise pollution (Curtale et al., 2021; Secinaro, Brescia, Calandra & Biancone, 2021). One of the most pressing issues associated with mobility is pollution. According to the European Environment Agency, in 2022, the transport sector (Chmet et al., 2024) that emits the most CO2 into the air (71%) is road transport, and cars are the subcategory that contributes the most to this negative value (60%). Inevitably, this has an impact on cities, which have a high concentration of cars. Currently, most of the public and private transport vehicles are fitted with fossil-fuelled internal combustion engines, despite the steadily increasing sales of hybrid (mild hybrid and full hybrid) and electric vehicles. This trend is partly attributable to heightened consumer awareness and sensitivity towards environmental issues and the fight against climate change. According to the Global EV Outlook 2024 (GEVO-2024)[1], sales of electric cars in 2023 are expected to rise by 35% compared to 2022, bringing the total number of these vehicles on the road worldwide to 40 million.

In fact, national and supranational bodies (especially the EU) have also contributed by enacting laws and guidelines that clearly indicate the direction to follow. For example, the EU has set ambitious targets of CO2 reduction to be reached by 2030 (Isetti et al., 2020) and, consequently, enacted a regulation mandating zero pollutant emissions from vehicles by 2035, imposing radical short-term changes on both consumers and organisations (Brescia, Degregori, Maggi & Hadro, 2023). Mobility's reaction to climate change involves not only changing consumer purchasing choices, whether driven by policies or different economic models. Various scholars have generally addressed car sharing and sustainable mobility (Docherty et al., 2018; Vătămănescu et al., 2023; Modarelli et al., 2024) as solutions to improve the quality of people's and city life and to move towards a more environmentally friendly economy (Hamari et al., 2016; Gazzola, 2018; Long & Axsen, 2022) and sustainable cities (Turoń, 2023). Hamari et al. (2016) studied the reward systems toward consumption. However, consumer choice has not

[1] For more information, see: https://iea.blob.core.windows.net/assets/a9e3544b-0b12-4e15-b407-65f5c8ce1b5f/GlobalEVOutlook2024.pdf

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been the sole factor influencing the increase in sales of electric cars and the subsequent development of sustainable mobility. In this sense, a dual vision is pursued by the authors: (a) that of investigating the organisational modalities of future urban planning in terms of modalities and related policies; (b) that of investigating in depth the policies that would allow an acceleration of electrification, starting from the replacement of company car fleets given as fringe benefits to employees in promiscuous use. This dual dynamic opens the horizon of investigation on different and transversal perspectives of academic interest such as: (i) policy and taxation in reference to electrification; (ii) urban planning and mobility; (iii) workers' incentive system and welfare issues; (iv) perception of individual image and social status; (v) perception of corporate image in terms of sustainability. A notable lack of socio-economic assessment appears to be evident, and as expressed in the literature, a comprehensive sustainability assessment should include social and economic aspects in addition to environmental aspects (Onat & Kucukvar, 2022). The authors have redefined all the previous aspects in a holistic frame attributable to a paradox of the fringe benefits' changed legal declination that would pursue two different perspectives: (a) the forced electrification of company car fleets in Italy and the detriment of even small-displacement internal combustion engines (b) the determination of welfare imbalances that does not take into account the perceived social status.

For this reason, it is necessarily desirable to answer the following research questions:

RQ1: What are the retrospective aspects of the attribution of fringe benefits, sustainability policies and to whom they are attributed in the Italian automotive sector?

RQ2: What are the concrete risks and consequences that hide behind the interpretation and application of the 2025 fringe benefits regulation in Italy?

In these terms, in addition to determining a sort of premium and incentive greater than that recognized, a hidden fallout on the company that could include in sustainability reports the actual re-adaptation of the electric car fleet with an image return, also in this case obscured (Pasternak & Rico, 2008; Li, Wang, Gong & Liu, 2022; Stephenson & Vracheva, 2015. Thus, in the context of fringe benefits, the possibility that sustainability policies and incentives, which do not discriminate by car segment, are also of interest to luxury electric cars, making them receive more incentives than fossil-fuelled city cars, is a concrete risk. In this sense, it is worth noting that the 2025 Italian reference regulation would provide a smaller monetary benefit for electric cars, despite their perceived value being higher in market terms. The attributed comparison is made with petrol engines, which are considered more polluting despite their value, which is indicated as lower. Additionally, the perceived value in terms of image has been taken into account in the analysis. This would mean high-income people, so those who have little need for financial incentives to buy a car would receive, paradoxically, a lower benefit. In this sense, the acceptance of a policy, based on its perceived quality (Grelle & Hofman, 2024), becomes determinant of failure or success and needs to be analytically scrutinised. By analysing this topic, considering what has been stated, the focus of policies on people is fundamental in terms of perception of quality and responsiveness to needs for complete acceptance and positive repercussions in the social context to which it refers.

At the theoretical level, the research could be involved within the literature of inequalities, sociologically aligned and interpreted through the lens of functionalists (Levin, 2004; Davis & Moore, 1945; Tumin,1953), who intend the society to be unequal per

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se, due to the differences existing in terms of positions and rewards. In light of what has been expressed and the evidence of the paradox that can be explained, a double sword of inequality would be configured in these terms, such that, in addition to receiving a benefit (e.g. a company car for mixed use), taxation (by public policies) would further benefit already prominent positions by acquiring a double or triple benefit: (a) that of the use of the means of transport; (b) that of the image benefit; (c) that of promoting sustainability, all of which is synonymous with exclusivity, both at an individual level and from an organisational point of view, exposing to positive repercussions for social and sustainability balance sheets, perception of solidity etc.

Prior research about sustainable mobility is more concerned about generic characteristics of sustainable mobility, without focusing on dedicated policies and their consequences (Müller, & Siebenhüner, 2007; Banister, 2008; Witt, 2021), on sustainability policies without investigating the consequences on consumers and society (Gallo & Marinelli, 2020) and the effects the implementation of sustainability and incentivisation policies have on the urban environment (Winkler et al., 2023). Moreover, to the best of our knowledge, this should be the first research which analyses the consequences that sustainability (in terms of electrified mobility) and incentivisation policies (of work) have on people and on organisations more than on the urban environment, highlighting potential paradoxes. In addition, it should be the first one to analyse this, focusing on the Italian context, and opening possibilities for comparative and cross-national research.

Therefore, investigating what are the critical issues and the presumable risks of a regulatory policy that is misaligned with holistic sustainability objectives is found in the study a critical analysis, on the one hand highlighting a misalignment of the regulations with respect to the actual benefits, on the other hand a basic paucity in determining a mass electrified transaction for companies, which would benefit in terms of image.

This paper is structured as follows: The next section 2 provides background on the concepts of smart cities and smart mobility, linking paradoxes in policy actions. Section 3 refers to the theoretical aspects of social functionalism. Section 4 illustrates the methodological approach employed. The results are described and contextualised within the scientific literature in section 5, which highlights the paradox of smart mobility incentives and welfare. Section 6 delivers a critical discussion of the results obtained, while Section 7 concludes the research by summarising the research steps and main themes of the paper, as well as framing limitations and proposing suggestions for future research.

2. Background

2.1. Smart city and smart mobility: a future between welfare and sustainability policy-driven paradoxes

The Fordist and Taylorist paradigms, which dominated 20th-century cultures, are giving way to a new period in the 21st century (Williams, 2003; Crowley, Tope, Chamberlain & Hodson, 2010), thanks to the digital revolution (Pedersen & Wilkinson, 2018), the information economy (Porat, 2009) and VUCA-D society (Modarelli, 2025). Mass industrial output and a standardised labour force have historically driven the economy, serving as a cornerstone of the conventional welfare dynamic. The modern environment, on the other hand, places a strong emphasis on innovation and the utilisation of digital information as the primary economic drivers, significantly modifying the institutional, personal and organisational dimensions of living. Crucial pillars of

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the welfare scenario appear to be rooted in the past. While a renewed interest in re-shaping organisational and individual living, thinking at a "smartness" perspective (i.e. "smart cities", "smart services", "smart communication", "smart mobility", etc.) (Modarelli et al., 2024; Vătămănescu et al., 2023; Secinaro et al., 2021) toward a sustainable future, adheres to the foundational elements of welfare to mitigate immanent imbalances. New policies and the challenges of production outputs shape human living styles, habits, and behaviours, often without aligning with the timing and conscious preparation necessary for the welcome and acceptance of innovation (Grelle & Hofmann, 2024). In this way, antiquated paradigms persist within the welfare area. Anchorage to the past seems disproportionate in terms of future sustainable evolution. Policies and mindsets are often misled due to the heterogeneity of the ends. This discrepancy seems to be strictly related to a lack of welfare adaptation. Urban living, organisational settings and personal habits concur with well-being in the era of "smartness", and welfare is one of the main challenges, posing serious problems for developed nations and prompting urgent calls for reforms to bring social benefits into line with current socio-economic reality. The rapid urbanisation and the subsequent challenges faced by metropolitan areas necessitate a paradigm shift towards "intelligent" urban governance. This transformation is driven by the imperative to enhance the quality of life, addressing pivotal concerns such as mobility (Modarelli et al., 2024). On the contrary, the transformation towards improving the quality of urban life, in addition to being a question of mobility, also involves the dimension of consumption. In fact, consumers are also primarily mobile workers, who often travel with their own means of transportation. Therefore, although new alternative methods of purchasing are emerging, the prospect of car ownership is a significant dimension, especially in Italy (Modarelli et al., 2024). In this regard, it is necessary to consider the dynamics of evolution towards the electric transition, which is increasingly encroaching on European territory, also due to the SDGs. If, on the one hand, the urban fabric, especially the Italian one, proves to be inclined to evolve towards the so-called smart city (Secinaro et al., 2021), on the other hand, the number of small and rural municipalities, the existence of historic centres in metropolitan cities outline a "smart" perspective only brownfield, greatly limiting the effect produced by smart cities designed as greenfield (Prakash et al., 2016; Borruso & Balletto, 2022). For this reason, one of the levers is precisely the purchase or, at the very least, the use of zero- or low-impact vehicles, which could guarantee a better quality of urban life in terms of sustainable mobility. The effect perceived by the authors is the investigation of the dynamics of policies that promote electrification, with any kind of forcing, in relation to the determination of value and benefit. While vehicle ownership in Italy is still perceived as a form of independence, social status, and self-determination (Modarelli et al., 2024), new alternative forms are considered only to a limited extent. Therefore, the consumerist dimension of vehicle purchases must be taken into deep consideration. Hamari et al. (2016) studied the sharing economy by investigating the role of attitude towards consumption. Gazzola (2018) investigated the role of knowledge management in the sharing economy and analysed its role in different historical periods.

Long & Axsen (2022) investigated the concept of new mobility in Canada. Turoń (2023) investigates the interrelation between smart cities and smart mobility (in particular, car-sharing systems). Such a radical and systemic change incurs high costs for citizens, as it influences their mobility consumption choices. To incentivise and support the transition towards smarter and more environmentally sustainable mobility, government bodies can offer financial incentives to achieve the established goals regarding pollutant emissions and environmental sustainability. These policies provide benefits and advantages for those who

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buy non-polluting vehicles (including sustainable light mobility, such as bicycles, scooters, etc.), possibly scrapping the polluting ones they already own, and consequently, providing disincentives in continuing pursuing non-desired behaviours (Lindbeck, 1995). The incentivisation policies are mainly geared towards supporting the economically weaker sections of the population, making them able to buy more expensive vehicles, even if of the same segment as those they already have. So-called eco-bonuses are financial incentives aimed at consumers, usually on low to middle incomes, to make it easier for them to scrap their old polluting cars and, at the same time, to buy a new electric or, in any case, less polluting vehicle. These practices aim to pursue the sustainability objectives posed by supranational bodies. What is happening with organisations? What happens when organisations behave in a way that respects sustainability parameters by guaranteeing benefits to their employees? And when this happens within policies that materially underestimate benefits when these reflect sustainable choices? And when these sustainability policies do not consider intangible benefits, such as image?

Precisely on the basis of these questions, the prerogatives of the study reflect an explicit existence in highlighting breaking points and potentially incongruous regulatory requests, which would find themselves pursuing, on the one hand, environmental objectives, on the other, in contrast with social objectives. If on the one hand sustainability is environmental, on the other it is also social and inequality related, therefore, welfare paradoxes are created.

On the individual consumer side, environmental propensity would be boosted by sustainability-driven marketing and sensitisation campaigns. Introducing State bonuses, tax reductions and available access to traffic-limited urban zones are only a few of the benefits for direct consumers. By contrast, introducing bonuses for non-pollutant vehicles also has repercussions in the reality of organizations, especially with regard to initiatives such as fringe benefits to be granted to their employees. Firms do not only offer compensation through wages but also other kinds of benefits, commonly for transport (Van Ommeren et al., 2006), including cars, which can be used promiscuously by employees. These aspects would be carefully taken into consideration with the intangible aspects such as motivation, social status, non-financial reports and image return. Incentivisation policies also act on fringe benefits and can vary from country to country. Focusing on Italy, the government prepares and releases tables showing different tax rates based on vehicle type and fuel type. These rates are used to calculate the correct tax on vehicles provided to employees as fringe benefits. Because of incentivisation (and disincentivising) policies, the rates reflect the tendency to push people to choose an electric car instead of a fossil-fuelled one[2]. Moreover, the cost of all the electric cars is much higher than the same car but fossil-fuelled, making these models particularly expensive even with incentives. If we consider these aspects, it is inevitable to identify, on the Rogers scale (1962), as innovators, early adopters and early majority, a segment of the population capable of spending amounts well above the average possible expenditure for a car. In this regard, specific questions to identify this threshold of perceived expenditure have been included in the field analysis

[2] This situation, in which electric cars, even if classified in the highest segments, are strongly favoured in terms of incentives if compared to fossil-fuelled ones (even those classified in A and B segments). According to Danielis et al. (2020), segments A and B are the most preferred by Italians because they include city cars, small cars in general and familiar cars. However, there are only a few full-electric models in those segments, while the majority are classified in segment C and above. Even if some electric vehicles were added to the segment A and B fleet after Danielis et al.'s research, they still remain a minority if compared to segment C's electric offer. In fact, according to a report realized by Transport & Environment (a European environmentalist organization), European constructors prefer to produce big and expensive cars instead of compact and cheaper models.

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questionnaire. So, even though electric cars are subsidised by large state and non-state incentives, they still represent a dimension of luxury expenditure, decreeing a halo effect on sustainability as a luxury choice.

Here, a welfare paradox is determined, which does not consider the intangible aspects of image fallout, both individual (for the worker) and organisational (for the company that adopts electric mobility solutions). One of the few cross-cutting research studies on the topic discussed by the authors is that of Gutiérrez-i-Puigarnau & Van Ommeren (2011).

2.2. Policy dimension and fringe benefits: the background of a perceived quality for acceptance

The present research, instead, tries to incorporate the elements of work psychology, position and performance-related pay in terms of fringe benefits (e.g., mixed-use company car), dynamically focusing on the phenomenon within the inequality generated by policies towards the extreme perspective of electrification. In this sense, a dimension of critical analysis is proposed, not only by aligning the mainstream narrative on the electrification of mobility and formalising a direct criticism of the construction of rates inherent to the policy in question to determine the value of fringe benefits on mixed-use company cars with a combustion engine or in some way electrified. Social scientists studying labour costs, the labour market, income distribution, class structure, policy and work sociologists have examined fringe benefits from different perspectives (Kristal, Cohen & Mundlak, 2011), but not under the aegis of electrification mantra (Nigro & Policy, 2024; Hertzke, Müller, Schenk & Wu, 2018; Hertzke, Müller & Schenk, 2017). Aiming to furnish a cross-fertile management-sociological study on the causes, distribution and role of fringe benefits (related to mixed-use cars), this research guarantees coverage of sustainable development by the policy-driven labour market, organizational effects and class structure in terms of welfare perceptions.

The concept of sustainable development is more than a single objective, a holistic and comprehensive approach, which must take into account dynamic and different cases and situations. Environmental policies can change individual and group behaviours in terms of responsibility. If the process is extended to organizations, in which individuals carry out their activities, it is presumable that policies can affect the behaviours of these individuals also in terms of organized social agglomeration. In fact, Müller and Siebenhüner (2005) identify policy options to induce responsible behaviours in terms of environmental sustainability, while Grelle and Hofman (2024) have recently provided a clear indication of how policies should be structured to favour their acceptance by the target audiences. Therefore, political innovations, in this sense, aimed at changing organisational behaviours (i.e. corporate sustainable mobility), on the one hand, require individual and subsequently enlarged organisational learning; on the other, they must be built on a basis of perceived quality and utility. In order to provide a clear identification of the political framework of reference, the same perception of quality and utility must be transferred to the taxation details and to the perception of fairness, optimizing tax collection by the taxation policy toward specific objectives (in this case an environmental SDG), in the meanwhile maintaining the equity and justice (Wibowo & Septiari, 2023). With the same tendency to define the impacts of pro-environmental behaviours (Young et al., 2015), within companies, to the same extent, these behaviours have an important impact on the organisational profile as well as on society. Think of the inclusion of responsible environmental practices within sustainability reports, tax relief, and a responsible pro-environmental image

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externally, which would also be reflected at an individual level on employees with access to electric mobility, for example (Evans et al., 2013; Li, Wang, Gong & Liu, 2022; Graf, 2023).

Firstly, the price of a hybrid or electric car is higher than that of the same fossil-fuelled model; secondly, the price advantage offered by fossil-fuelled cars, even in a higher segment, might push these people towards the purchase of another fossil-fuelled car, thus slowing down the transition to emission-free mobility. In this sense, it appears that sustainability public policies and incentives stress more the final objective (i.e. pro-environmental behaviours) (Müller & Siebenhüner, 2007; Young et al., 2015), influencing the environmentally efficient products (i.e. electric vehicles) (Wibowo & Septiari, 2023), than focusing on people, creating potential paradoxes (Witt, 2021) in terms of welfare and effective results

If we consider all this from a business perspective, countless advantages would outweigh conflicts in the face of potentially valid sustainability policies. In this case, a policy in reference to the fringe benefit of driving an electric car for mixed use could, more or less consciously, benefit companies already capable of providing a fleet of vehicles of this type on two levels, decreeing an image return both individual and organisational. In terms of pro-environmental behaviours, what would not necessarily be dictated by an awareness or driven by truly environmental intentions, but rather distorted in reference to actions of opaque social responsibility, evidenced in intentions of individualistic advantage in favour of an unjustified functionalism in light of heterogenesis of political and regulatory purposes. Here, from this inevitable conflict arises the dynamic of highlighting a paradox, legitimately identified considering the new Italian legislation on fringe benefits and cars for mixed corporate/private use, risking conflicts with one or more of the other SDGs.

2.3. Regulatory context

Employees in higher positions and in structured organisations receive fringe benefits in addition to their normal salary. As a reward or incentive for productivity, these benefits may include products or services that employees may receive for free or at a discounted rate in accordance with collective bargaining agreements or corporate generosity. Fringe benefits have the same legal function as additional salary. Fringe benefits must be appraised for tax purposes to ascertain if they are taxable. They are occasionally fully taxed, taxed at a flat rate, or not taxed at all. The year 2025 represents a pivotal and transformative moment in the landscape of taxation pertaining to fringe benefits, particularly in relation to the provision of company vehicles that are utilised for both professional and personal purposes (promiscuous use or mixed company/private use). The modifications that have been implemented with this new frame are strategically designed to enhance and encourage the shift towards more sustainable modes of transportation and mobility solutions. The most consequential alteration within this legislative reform focuses specifically on the tax implications associated with company cars that are allocated for mixed-use scenarios. Effective as of the first day of January in the year 2025, a distinct and unequivocal differentiation will be established based on the specific type of fuel that powers the vehicle in question. In fact, in the case of vehicles that operate on petrol or diesel fuel, the applicable percentage for the taxation of the fringe benefit will escalate to an elevated rate of 50% of the calculated amount corresponding to 15,000 kilometres, with such calculations being aligned with the standardised tables provided by the Automobile Club of Italy (ACI). Conversely, for vehicles that are exclusively powered by battery-electric technology, there will be a notable

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reduction in the tax burden, bringing the taxation rate down to a mere 10%. Additionally, for those vehicles classified as plug-in hybrid electric vehicles, the taxation will be established at a rate of 20%, reflecting a moderate stance in comparison to their fully electric counterparts. This nuanced differentiation in tax treatment serves to illuminate the legislator's intention to actively foster and promote the adoption of low-emission vehicles, which is fundamentally aligned with broader objectives related to environmental sustainability and ecological responsibility. The following factors should be considered in addition to the modifications to corporate car taxes, for instance, the new rules will have a big effect on both employers and employees. Businesses will need to carefully assess the tax charges connected with the various vehicle types when determining the makeup of their fleet.

Table I. Data needed for (promiscuous car) fringe benefit calculation in Italy.

Necessary data	**Source**
Vehicle Name	Ex. Model "N" from the Manufacturer or catalogues
Value per Km	Table ACI https://aci.gov.it/servizio/costi-chilometrici-di-esercizio/
CO2 Emissions	Manufacturer data
Matriculation date	From public registers
Taxation percentage (%)	Legal provisions
	-TUIR (Consolidated Law on Income Taxes - Testo Unico delle Imposte sui Redditi), art. 51, c. 4, lett. a): Regulates the calculation of the fringe benefit for mixed use of the car.
	Modified by L.207/2024 art.1 c.4 -Traffic Laws - Codice della Strada, art. 54, co. 1, lett. a), c) e m):
	Defines vehicle categories.
	-Revenue Agency Circulars - Circolari Agenzia delle Entrate No. 326/97 and 1/2007: They provide clarifications on the calculation of the benefit.
	-Ministerial Circular - Circolare Ministeriale 11/E/2007: Clarifies some aspects regarding the recharging of expenses.
	-Budget Bill 2025 - Disegno di legge di Bilancio 2025: Introduces new tax rates for vehicles licensed for mixed use from 1st January 2025.
Benefit calculation FORMULA *15,000 km x (tax %) x (value per km) x 365 days*	Calculation derived from the normative panorama

Source: Authors' elaboration.

On the other hand, employees who want to drive electric or plug-in hybrid cars will be able to take advantage of lower taxes. Surprisingly, a specific misalignment of interests seems to be present, and the balance between cost and benefits, personal, organisational and environmental, seems to be strongly disproportionally operated. In this sense, in attributing the benefit, the market effect connected to the production of electric cars and their sale is not considered; it is currently still focused on an almost niche segment. Therefore, image and status repercussions would be a penalty for companies that cannot afford to change

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their car fleet, which, as things stand, is almost entirely made up of small-displacement petrol engines and the city car segment. This would enhance an image return on the social status of some who can afford electric cars, currently mostly included in non-city car segments (Li et al., 2022; Heffner, Kurani & Turrentine, 2005; Bennett & Vijaygopal, 2018) and of value certainly above the perceived average expenditure (Bhalla, Ali & Nazneen, 2018; Ou, Zhang, Lin & Davis, 2023; Ghasri, Ardeshiri & Rashidi, 2019).

3. Functionalism: rewards and inequalities as a theoretical mirror system

Inequitably sharing resources and rights due to class, racial, and gender hierarchies is the root cause of social inequality. It is strongly related to social stratification and manifests itself in several ways, including uneven access to education, discriminatory treatment by the legal system and law enforcement, and wealth disparities. Social inequality can be characterised by persistent patterns of unequal distribution of rewards and penalties, as well as unequal opportunities and rewards within a community (Hurst, Gibbon & Nurse, 2016; Blackburn, 2008). Social disparity is the subject of two major theories. Functionalist philosophy views it as both essential and advantageous, arguing that significant positions should be compensated more because they need more training (Levin, 2004; Davis & Moore, 1945; Tumin, 1953). Conflict theory, on the other hand, holds that inequality results from strong groups controlling weaker ones, preventing social advancement, and being upheld by cultural beliefs and norms (Wells, 1979). Society is like a living system where different parts work together for its health. Some roles are more important for survival than others. To keep society healthy, the most crucial positions need to be filled by qualified people, but only a few have the necessary skills and training. People need to be encouraged to invest time and money in their training. Thus, society rewards important roles with greater benefits, leading to some unavoidable inequality, which helps society function better. As reported by Harris (2003), following Davis and Moore (1945) and Tumin (1953), as an organic system, society is made up of many parts that cooperate to maintain the system's health. However, for society to survive, certain roles inside the system are more crucial than others. In this sense, (i) the most competent individuals must occupy the most functionally significant roles for a society to continue to operate well. There are not many people with the skills and/or training to fill these positions, though; (ii) people need to be persuaded to invest the time, energy, and money necessary for training; (iii) as a result, society gives higher compensation to jobs that are more crucial and call for fewer skills; (iv) societies use inequality, an unconscious system, to assign the best qualified individuals to the most important roles; (v) due to its beneficial effects on how societies function, inequality will always exist to some extent. As depicted by Jacob (1981), the principal points of divergence between the structural-functional and conflict theories of social and educational inequality centre on the nature of society's objective opportunity structure and the varying subjective perceptions of this structure by those who attempt to use it to make a claim to scarce social rewards. The structural functionalists see the social opportunity structure as accommodating an essentially free flow of talent and the inequality thus generated as a "functional necessity" to encourage those who possess the ability to take the time and energy to train for important and demanding occupations. Even if the functionalist theory may seem outdated, compared to that of conflict (Collins, 1981) and interactionist (Blumer, 1986) it still takes on its own value within the prescribed logic that, on the one hand, constitutes strong points of the existence of benefits for a segment of the

European Journal of Social Impact and Circular Economy - ISSN: 2704-9906
DOI: 10.13135/2704-9906/12530 Published by University of Turin http://www.ojs.unito.it/index.php/ejsice/index

population, on the other hand reinforces the idea that through public policies, taxation or market boosting for sustainability (e.g. the case of electric cars), they would favour the emergence of new and wider and more perceived social inequalities, constituting welfare paradoxes. The disproportionate bill would therefore find confirmation in a practical dimension of inequality, determining a re-emerging structural functionalism of society, understood both at a personal and organisational level.

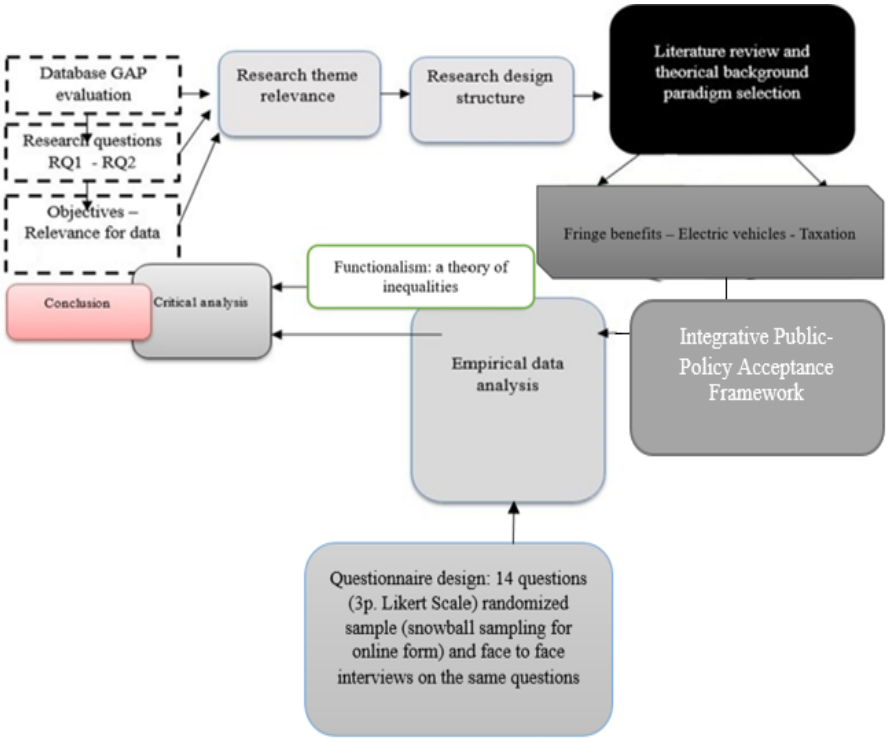
4. Methodology

At the methodological level, this research endeavour is fundamentally grounded upon a starting gap analysis, considering the multifaceted aspects of fringe benefits, taxation implications and the burgeoning relevance of electric vehicles in the contemporary discourse of smart mobility and smart living organisation. As regards the other component of the research, the active one within the relevant field, a meticulously crafted questionnaire (14 questions 1-3 points of agreement Likert scale) was administered to a predetermined number of participants thanks to both Google Forms (101 persons involved as respondents) (Roopa & Rani, 2012) and face-to-face interviews (80 persons involved as respondents) (Loosveldt, 2012). The data processed were collected considering the aspects of anonymity. The activity established, on one hand, a snowball sampling perspective (Goodman, 1961) (on the Google Form respondents) that allows for network-based recruitment of participants, while on the other hand, employing a completely randomised sample selection methodology to ensure a generalizable coverage of the resultant findings. The reason for this methodological choice was dictated by the multiplicity of objectives behind the investigation and to balance outcome optimisation to reach more respondents as well as ensure the best effects from the two approaches (web-mediated and face-to-face) (Zhang et al. 2017; Maqbool, Arul & Ashfaq, 2023). Therefore, on the one hand, the need to investigate an emerging policy, on the other, to balance the identification of the perception of potential users in terms of environmental, but also social, advantages. Therefore, within the acceptance framework, awareness of the problem, support-seeking characteristics, desire for governmental support and policy qualities represent valuable variables affecting policy acceptance and compliance (Grelle & Hofmann, 2024). Regarding the response to the RQs posed by the authors, this dynamic approach helps to respond to the need to establish who benefits from the policy and in what terms this regulation is qualitatively oriented towards holistic sustainability objectives (not limited to a single dimension of SDGs). In this sense, knowing the potential beneficiaries, the univocal segmentation of reference of the policy would decree the presumed risks of applicative interpretations, which in the quality dimension could, on the one hand, favour their acceptance in a discriminatory way. In addition, the perceptive analysis, both on the quantification of expenditure and on the sensitivity of attribution of value in reference to status symbols and image, provides useful indications for the purposes of the investigation to more easily determine the aspects of the welfare paradox. The questionnaire has been tested by the authors with cross-check criteria among the team, and the structure has been developed on perceptive dimensions justified by literary contributions in this direction. The questionnaire has been designed following the criteria of a hierarchy process, useful for perceptual discernment and decision making (Saaty, 1987), considering valuable variables in expressing preferences and perceptions (i.e. perception on luxury, importance, privilege, social status, spending possibility, prestige, value, image, fairness). In this way, the architectural structure of the questionnaire was built based on the main elements able to represent perceptions of driving a specific car type,

European Journal of Social Impact and Circular Economy - ISSN: 2704-9906
DOI: 10.13135/2704-9906/12530 Published by University of Turin http://www.ojs.unito.it/index.php/ejsice/index

for expressing an expense range and sense of disparity, following the characteristics behind the logic of policy acceptance (Grelle & Hofman, 2024). The variables investigated by the questionnaire configure a literary anchorage in terms of considering people's ideas about luxury and necessity (Kemp, 1998) (Q1 Appendix1), perception of importance, privilege, social status, prestige and value by goods (Solomon, 2002; Han, Nunes & Drèze, 2010) (Q2- Q4 Appendix1) and occupation (Nilson & Edelman, 1979) (Q14 Appendix1), perceived image and self-image in sustainability pro-environmental friendly behaviours (Venhoeven, Bolderdijk, & Steg, 2016) (Q10 Appendix1), sense of equality and policy economic fairness and spending possibility (Alesina & Angeletos, 2005; Craig, Burchardt & Gordon, 2008; McKay, Murray & Macintyre, 2012; Chandrashekaran, 2020) (Q5-Q9 and Q11-Q13 Appendix1).

Figure 1. Research design and protocol



Source: Authors' elaboration

The research rigorously considers two overarching macro-categories of automobiles that are classified within segments A, B, E, and above. It specifically refers to pricing structures and additional pertinent information concerning vehicles as published in "Quattroruote" which is recognised as a leading magazine within the Italian automotive market. Building upon this foundational data set, it becomes feasible to estimate the requisite amount of taxation that would be owed if the car that has

European Journal of Social Impact and Circular Economy - ISSN: 2704-9906
DOI: 10.13135/2704-9906/12530 Published by University of Turin http://www.ojs.unito.it/index.php/ejsice/index

been observed were to be allocated as a fringe benefit to an employee, thereby integrating economic considerations into the evaluation of managerial decisions regarding employee compensation. In addition to this primary investigation, the wider evidence highlights the critical dimension of the analysis toward a plausibly existing welfare paradox without determining the intangible, but perceivable, added benefit of driving an electric car today at both the individual, personal level and organisational level. The following figure (Fig.1) graphically represents the research design and the main steps of the protocol developed and conducted by the authors, specifically the gap evaluation, determining an area of investigation that is quite underestimated. The Italian context seems not deeply considered in terms of welfare paradox, taxation and mobility electrification.

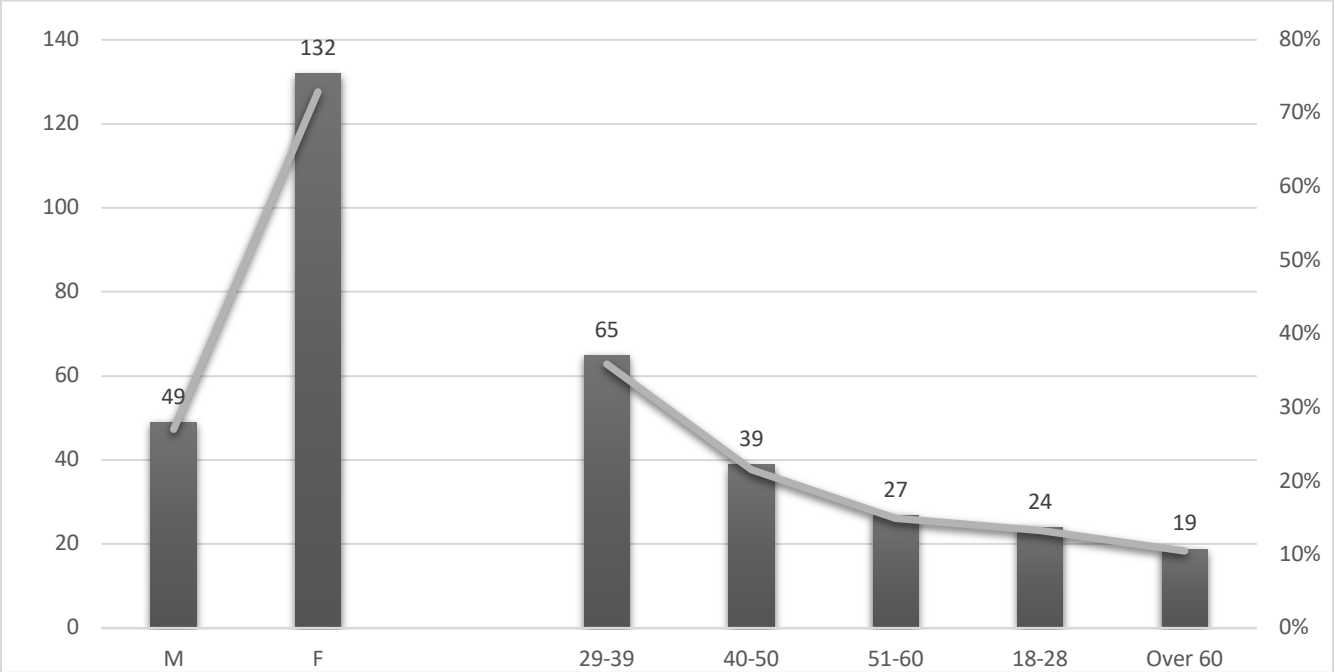
A kind of heterogenesis of purposes (Wundt, 1886) determines a clear political imbalance in the determination of strategies oriented to the promotion of zero-emission transport (Hart, Kyriakopoulou & Lu, 2024). To avoid opaque literary analysis or interpretations detached from factual reality, the authors have prepared an empirical analysis on a sample of 181 people, to whom a questionnaire of 14 questions was submitted. The sample was reached on a snowball sampling (Goodman, 1961) basis through an online format (101 respondents) and (80 face-to-face interviews) (Roopa & Rani, 2012; Loosveldt, 2012; Maqbool, Arul & Ashfaq, 2023). The 3-point Likert response scale was selected to ensure ease of response and avoid information dispersion in subsequent analyses compared to broader scales. This was done precisely due to the nature of the double sampling method, used in order to reach the greatest number of people with a plausible greater randomization The validation of the sample is dictated by a wide range of studies in perception analysis (Kaveh, Ostovarfar, Keshavarzi & Ghahremani, 2016; Fosu-Mensah, Vlek & MacCarthy, 2012; Qasim, Khan, Shrestha & Qasim, 2015; Gil, & Caspi, 2006; Almagro, Sáenz-López, Fierro-Suero & Conde, 2020; Adediwura, 2012) and the authors carried out a subsequent validation analysis with JAMOVI software, aimed at considering the reliability of the variables included in the survey items with respect to the sample subjected to the it using "α-Cronbach" result 0.858; thus defining one of the highest possible reliability results, which generally range between 0.6 and 0.8.

5. Results: The welfare paradox of fringe benefits in behavioural consuming propensity and image return perception

The first results that emerged concern the demographic perspective of the sample. In fact, the sampling territory reached various Italian areas, with reference to the automotive industrial hub (Piedmont-Lombardy, Italy). The size of the sample is represented in fig. 2 with 132 female respondents and 49 male respondents. 65 respondents between 29-39 years old, 39 between 40-50 years old, 27 between 51-60 years old, 24 between 18-28 years old and 19 over 60 years old. The average number of years of driving license possession for these subjects is equal to 19.63 years. Respondents were asked to rate their level of agreement with the question asked on a 3-point Likert scale (3 complete agreement, 2 medium agreement, 1 disagreement).

European Journal of Social Impact and Circular Economy - ISSN: 2704-9906
DOI: 10.13135/2704-9906/12530 Published by University of Turin http://www.ojs.unito.it/index.php/ejsice/index

Figure 2. Sample Consistency



Source: Authors' elaboration

In addition to the gap dimension, from which the authors started to shape the boundaries of their investigative approach, the empirical perspective of field analysis has brought out important findings in line with the RQs. In this sense, the taxation dynamics to favour the electric transition of mobility, starting from the company car fleet, could in some way impoverish the achievement of inclusion and equality objectives in favour of those inherent to the reduction of polluting agents. Therefore, within a dynamic of SDGs, the issue of consumption, even if by companies, with repercussions in the dimension of private promiscuous use, must find an organic determination of political action. Therefore, the lacking holistic vision highlighted in the analysis would take on the characteristics of a welfare paradox in terms of heterogenesis of ends. This, highlighting a rather warm reference panorama, in relation to the preference of receiving a benefit such as a mixed-use car, as well as the perspective on the image fallout that certain models would determine in the collective imagination as a status symbol, decrees the actual existence of a welfare paradox indisputably generated by the policies on fringe benefits and by the push for the electric transition of mobility. A double advantage, that of having a vehicle with potentially high-level performance and stylistic configuration, would ascribe a benefit in kind, in an increase in the standard of living not adequately assessed, indeed encouraged by the electrification policy. The negative factor of the case is that the ones to pay the price would be the smaller companies, or in any case, those that cannot upgrade their car fleet. More than a sustainability manoeuvre, this outlines the features of a functional market manoeuvre, which is well described by the dynamics of propensity and perception that can be derived from the data collected through questionnaires and field interviews. The questions in the questionnaire were limited to 14 with the specific

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aim of delimiting the boundaries of a phenomenon that can currently only be observed through behavioural and propensity analysis. In this regard, Appendix 1 reports the structure of the questionnaire administered, to which reference is made. In detail, questions 1-4 relate to the dimension of perception of luxury and benefit both from a generic point of view in driving electric cars and in having a company car for mixed-use. Furthermore, the perception as a leader in the automotive sector in Germany is identified, in addition to the paradigm of social status relating to the electrified dimension of driving. Questions 5-7 relate to the investigation perspective inherent in the perception of price ranges of car purchases today and the dimension of the possibility of purchase. Questions 8-14 intersect the dynamics of perception of privilege and image feedback in reference to price, typology and zero-emission and combustion engines. In these terms, the policy condition constituted and considered as the main object of analysis, finds confirmation in data objectively evaluated with respect to preferences, perceptions and identifications with the actual benefit rather than that defined by the regulatory perspective. The data relating to the answers provided for questions 1-4 formally outline the existence in the collective imagination that the electric car is still a luxury good today (question 1; 75% - 3 Likert Scale positive agreement). In addition to this, the use of a car (not necessarily electric) is perceived as an important benefit (question 2; 91% - 3 Likert Scale positive agreement). The perception of the respondents is more than averagely positive in reference to the aspect of driving German-made cars (question 3; 58% - 3 Likert Scale positive agreement). Furthermore, the perception of a high social status for those who drive electric cars seems to be validated, confirming the hypothesis foreseen in question 1 on the identification of electric cars as luxury. Therefore, question 4 more than most of the sample considered responded positively (66% - 3 Likert Scale positive agreement). As regards the dimension relating to the justification of the price range to be considered as actually beyond the possibilities perceived by the sample analysed, in order to establish a valid indicator for the effective identification of the existence of double benefit in the specific case, in question 5 86% of respondents believe that the price range 13,000 – 16,000 euros for the purchase of a car is cheap (3 Likert Scale positive agreement). 75% of the sample believes that the price range between 16,000-25,000 euros for the purchase of a car today is within the spending possibilities of a good segment of the population, and therefore to be considered an average range (question 6; 3 Likert Scale positive agreement). As far as the price range of 25,000-40,000 euros is concerned, only 56% believe that this amount is within the means of a good portion of the population (question 7; 3 Likert Scale positive agreement), therefore it should be considered the threshold for which at least about 50% of the population could perceive a certain identification with a high threshold of value. In question 8, 81% of the sample analysed considers it a privilege to have a company car for mixed use (3 Likert Scale positive agreement). In question 9, more than half of the sample (57%) believes that driving a German-made car (most of the cars in the selected price range and production limit of electric vehicles, by the historical brand-recognized German VW group, against the emerging US Tesla and Chinese BYD)[3], would provide an advantage in terms of image and prestige, especially if it were provided for mixed use (3 Likert Scale positive agreement). The data is even more surprising if we add to the promiscuous use of a family car the fact that it is electrified. In fact, 71% of respondents to question 10 believe that under these conditions they would have an added value in terms of image impact in

[3] https://www.youpower.ch/il-mercato-delle-auto-elettriche-nel-mondo-nel-2023-24/#:~:text=I%20principali%20produttori%20di%20auto%20elettriche%2C%20come%20Tesla%2C%20Volkswagen%2C,e%20la%20diversit%C3%A0%20sul%20mercato

European Journal of Social Impact and Circular Economy - ISSN: 2704-9906
DOI: 10.13135/2704-9906/12530 Published by University of Turin http://www.ojs.unito.it/index.php/ejsice/index

relation to the aspects of sustainability-friendly behaviours (3 Likert Scale positive agreement). The figure drops by about 10 percentage points if we refer to Italian brands. In fact, 62% of respondents to question 11 believe, despite the price range of 25,000-40,000 euros, that their image would gain value by driving a mixed-use car of Italian brands (question 11; 3 Likert Scale positive agreement). The emerging figure for the condition described above, but with mixed-use driving of electric cars of the same value (25,000-40,000 euros), rises to 70% (question 12; 3 Likert Scale positive agreement). The interesting data comes from question 13, which relates to the same price range limit (25,000-40,000 euros), the case of comparison with colleagues who can potentially drive cars in some way electrified for mixed-use, compared to those who are forced to drive combustion cars. In this sense, the feeling of backwardness is detected in 35% of the sample (3 Likert Scale positive agreement). Control question 14 confirms the same data previously detected by question 13, such that the feeling of backwardness in driving a combustion car compared to a mixed-use car in some way electrified stands at 33% (3 Likert Scale positive agreement). This symptomatic data refers with good approximation to the actual existence of a policy capable of leveraging the dynamics of the image as well as that of the mere objective of sustainability and incentives for electric mobility hinged on it. At this point, the welfare paradox would be verifiable to this extent, on the one hand, under the profile of potential double benefit favoured by the current policy that does not consider the opaque dynamics underlying the push for the electrification of company fleets as a primary boost for future mobility and urban organisation.

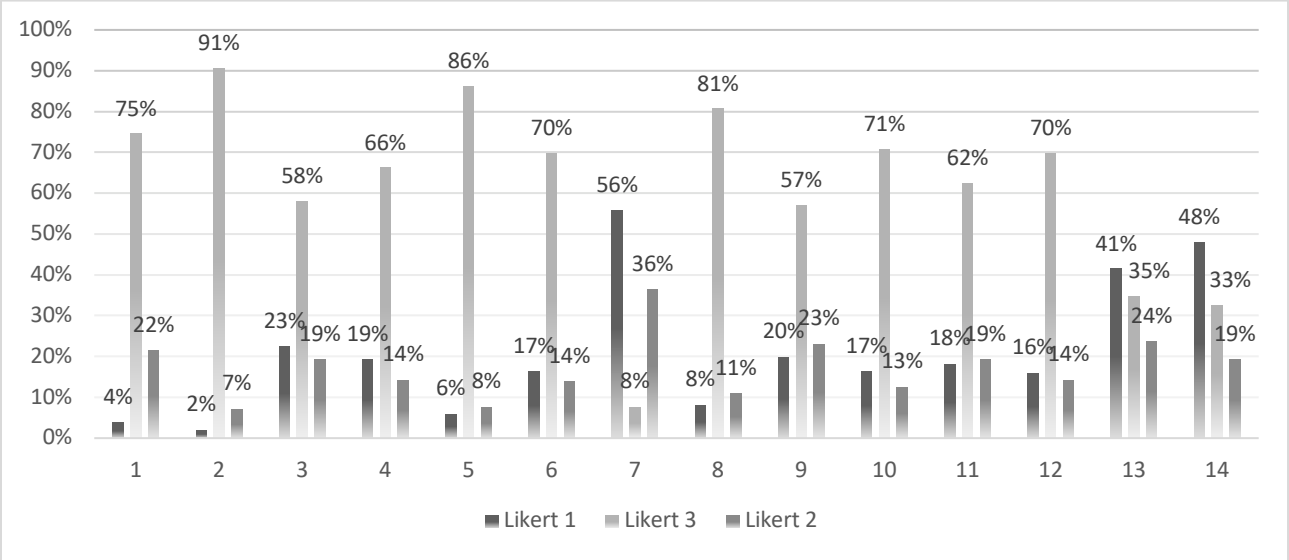
The results highlight how the electric car is perceived as a luxury good (75% agreement) and a symbol of high social status (66% agreement), with a general importance attributed to the use of the car (91% agreement).

Although most of the respondents consider prices up to €25,000 as “average” or “cheap” (75% agreement), the psychological price threshold for a large portion is set between €25,000 and €40,000 (56% agreement). Therefore, an electrified company car (in the €25,000-€40,000 range) confers a strong image value linked to sustainability (71% agreement), in addition to the fact that the use of the company car (mixed use) is already seen as a privilege (81% agreement). This has even more value considering the attribution of European PNRR funds to Italy, both for individuals and for companies, capable of reducing the price of the electric car by 50% and which, due to the nature of the approach, would constitute a social imbalance of access. This is even more indicative if read in parallel with the symptomatic data on the sense of backwardness felt by over a third of the sample (35% agreement) when driving a combustion car compared to an electrified vehicle for mixed use. This suggests that the policies that push the electrification of corporate fleets do not only act on sustainability, but effectively exploit the dynamics of image and status, verifying the existence of a potential double benefit in the push for electric mobility and configuring the actual hypothesis of a welfare paradox.

This research, through the data provided, aims to shed light in a systematic and detailed way on the actual existence of the perception of a double benefit not valorised to the detriment of the most polluting combustion vehicles. If, on the one hand, the behavioural dynamics have been outlined by the empirical evidence (fig. 3), the systematic factual dimension deriving from the evaluation formula of the fringe benefit for electric and combustion cars, provides the relevant and necessary details to elucidate readers in reference to a potentially unbalanced regulatory dynamic currently in place in the Italian context (tab. 2).

European Journal of Social Impact and Circular Economy - ISSN: 2704-9906
DOI: 10.13135/2704-9906/12530 Published by University of Turin http://www.ojs.unito.it/index.php/ejsice/index

Figure 3. Empirical survey data results



Source: Authors' elaboration

Table 2 provides the included vehicles, their price (and their segment) and the CO2 emissions. For a better comprehension, as anticipated in the introduction, the attribution to segments was made accordingly to the cars' market price. More precisely:

- Segment A: from € 12,500.00 to € 16,000.00.
- Segment B: from € 16,000.01 to € 25,000.00.
- Segment L: over € 60,000.00.

In terms of perceived average spending possibility and actual spending capacity for the Italian population, the segmentation was carried out on the basis of what is reported by a Forbes elaboration relating to average salaries, such that it is highlighted that in Italy (net), a head earns 4,473 euros, a manager 2,668 euros, an executive 1,818 euros and a workman 1,524 euros. Considering the size of the reference positions, 397,000 heads (public and private sector), 1,170,000 managers, 5,800,000 executives and 7,800,000 workmen would be respectively employed. In terms of the impact of the phenomenon, although detailed data on company fleets are not made public, it is possible to consider that at least 1 in 3 cars is rented. Therefore, it is presumable to deduce that company fleets are largely composed of cars acquired and given to employees as fringe benefits with this type of contract. Furthermore, deducting from the total number of cars in circulation (ACI data, 2023), approximately 41% are diesel-powered, and approximately 43% are petrol-powered. The remainder includes other alternative fuel engines, but less than 1% is fully electric and approximately 1% is represented by hybrid vehicles. At the moment, For methodological and rigor reasons, it is essential to specify that the certainty of the data is not clearly deducible, but considering that the first three categories (heads, managers and executives) would have access to the benefit based on reward criteria that could be established internally at each individual company, and although the case study makes a detailed analysis difficult, the authors, through this contextual framework, allow to glimpse the extent of the phenomenon on a rather large scale.

European Journal of Social Impact and Circular Economy - ISSN: 2704-9906
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Table 2. Fringe benefit evaluation on selected car types in Italy

Constructor	Model	Engine	Segment	Market price (€)	Fringe benefit	Emissions (g/km)
Fiat	*600*	1.2 Petrol Mild Hybrid	B	25,200.00	2,249.55	109
	Tipo	1.6 Diesel	B	17,950.00	1,976.85	123
	Panda	1.0 Petrol Mild Hybrid	A	15,950.00	1,708.65	113
Citroën	*C3*	1.2 Petrol	A	15,240.00	1,890.00	123
	C3 Aircross	1.2 Petrol	B	19,090.00	2,042.55	139
Dacia	*Sandero*	1.0 Petrol	A	13,850.00	1,717.20	120
	Duster	1.2 Petrol Mild Hybrid	B	22,900.00	2,102.40	123
	Jogger	1.0 Petrol	B	18,750.00	2,042.55	127
Cirelli	*2*	1.5 Petrol/LPG	B	23,200.00	3,723.75	175
DR	*3.0*	1.5 Petrol	B	18,400.00	3,499.50	173
	5.0	1.5 Petrol	B	19,900.00	3,639.75	189
Evo	*3*	1.5 Petrol	B	16,400.00	2,011.05	152
	4	1.6 Petrol	B	17,900.00	3,763.50	172
	5	1.5 Petrol	B	17,900.00	3,709.50	168
Hyundai	*I10*	1.0 Petrol	B	18,100.00	1,892.70	114
	I20	1.2 Petrol	B	19,900.00	2,115.90	120
	Bayon	1.2 Petrol	B	21,350.00	2,102.40	120
Jeep	*Avenger*	1.2 Petrol	B	24,750.00	2,217.15	128
Kgm	*Tivoli*	1.5 Petrol	B	23,900.00	2,309.85	159
Kia	*Picanto*	1.0 Petrol	B	16,800.00	1,874.25	114
	Stonic	1.0 Petrol Mild Hybrid	B	24.200,00	1,978.20	119
	EV9	Electric	L	76,450.00	1,098.00	0
Lancia	*Ypsilon*	1.2 Petrol Mild Hybrid	B	24.900,00	2,172.15	101
Mazda	*2*	1.5 Petrol Mild Hybrid	B	20,300.00	1,990.35	107
	2 Hybrid	1.5 Petrol Full Hybrid	B	24,990.00	2,126.25	87
MG	*3*	1.5 Petrol Full Hybrid	B	19,990.00	2,397.15	100
	ZS	1.5 Petrol	B	17,990.00	2,016.45	156
Mitsubishi	*Spacestar*	1.2 Petrol	A	15,900.00	1,845.90	112
	Colt	1.0 Petrol	B	19,500.00	1,976.85	118

European Journal of Social Impact and Circular Economy - ISSN: 2704-9906
DOI: 10.13135/2704-9906/7691 Published by University of Turin http://www.ojs.unito.it/index.php/ejsice/index

	ASX	1.0 Petrol	B	24,900.00	2,174.40	134
Nissan	*Juke*	1.0 Petrol	B	25,000.00	2,094.30	133
Opel	*Corsa*	1.2 Petrol	B	19,900.00	1,978.20	116
	Frontera	1.2 Petrol Mild Hybrid	B	24,500.00	2,191.50	NA
Peugeot	*208*	1.2 Petrol	B	21,420.00	2,062.35	117
Renault	*Clio*	1.0 Petrol	B	19,000.00	1,842.75	118
	Captur	1.0 Petrol	B	23,850.00	2,080.35	131
Seat	*Ibiza*	1.0 Petrol	B	18,800.00	2,099.70	119
	Arona	1.0 Petrol	B	21,650.00	2,350.80	121
Skoda	*Fabia*	1.0 Petrol	B	20,700.00	1,981.80	117
	Kamiq	1.0 Petrol	B	25,500.00	2,103.30	123
Suzuki	*Swift*	1.2 Petrol Mild Hybrid	B	22,500.00	2,088.90	99
	Ignis	1.2 Petrol Mild Hybrid	B	21,400.00	1,895.40	112
	Vitara	1.4 Petrol Mild Hybrid	B	24,900.00	2,173.05	120
Toyota	*Aygo*	1.0 Petrol	B	18,950.00	1,883.25	108
	Yaris	1.5 Petrol Full Hybrid	B	24,550.00	2,355.75	87
Volkswagen	*Polo*	1.0 Petrol	B	23,500.00	2,167.20	123
Audi	*A6*	Electric	L	65,500.00	922.20	0
	e-Tron GT	Electric	L	128,400.00	1,611.15	0
	Q6 e-Tron	Electric	L	67,800.00	972.75	0
	Q8 e-Tron	Electric	L	82,100.00	1,143.30	0
BMW	*I5*	Electric	L	74,400.00	1,030.65	0
	IX3	Electric	L	74,700.00	1,048.95	0
	I7	Electric	L	126,500.00	1,586.85	0
Cupra	*Tavascan*	Electric	L	69,950.00	807	0
Ford	*Mustang Mach-E*	Electric	L	60,150.00	860.70	0
Jaguar	*I-Pace*	Electric	L	96,400.00	1,317.15	0
Lexus	*RZ Full Electric*	Electric	L	75,500.00	1,061.85	0
Lotus	*Emeya*	Electric	L	111,490.00	1,459.83	0
	Eletre	Electric	L	99,490.00	1,343.10	0
Maserati	*Granturismo*	Electric	L	202,000.00	2,447.70	0
	Grecale	Electric	L	110,000.00	1,651.65	0
Mercedes	*EQE*	Electric	L	77,352.00	1,083.75	0

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DOI: 10.13135/2704-9906/12530 Published by University of Turin http://www.ojs.unito.it/index.php/ejsice/index

	EQS	Electric	L	130,537.00	1,385.55	0
	EQS-SUV	Electric	L	135,448.00	1,739.25	0
	EQV	Electric	L	95,480.00	1,284.45	0
Polestar	*3*	Electric	L	85,900.00	1,313.40	0
	4	Electric	L	66,900.00	1,070.27	0
Porsche	*Taycan*	Electric	L	108,051.00	1,392.90	0
	Macan EV	Electric	L	87,147.00	1,264.65	0
Tesla	*Model S*	Electric	L	94,970.00	1,391.65	0
	Model X	Electric	L	101,970.00	1,456.95	0

Source: Authors' elaboration

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6. Discussion

given the high percentage (75% agreement) on perceived electric car as luxury good and its perceived social status symbol (66% agreement), in addition to the psychological attribution on the importance to the use of car (91% agreement), in light of the data reported in Table 4 and in reference to those determined on the basis of the empirical analysis, the representation of a scenario of inequity in the treatment of corporate benefits relating to mixed-use cars consistently emerges. Based on the holistic reference of a qualitatively recognizable political action for the purpose of unconditional acceptance (Grelle & Hofman, 2024) and in light of organisational changes expressed towards sustainability (not mono-objective) (Müller & Siebenhüner, 2007; Young et al., 2015), to the question of whether sustainability policies can reduce welfare in a certain sense, the specific case represents an emblem of a configuration plausibly incongruous with respect to the formulation of an expressive advantage for some workers categories compared to others. In this sense, under the aegis of environmental sustainability and green mobility, it would promote a dissonance in the perception of equality, attributable to an exacerbated social functionalism (Hurst, Gibbon & Nurse, 2016; Blackburn, 2008; Levin, 2004; Davis & Moore, 1945). This disparity in treatment affects combustion vehicles in particular, favouring (with a potentially double advantage) electric vehicles, which in most cases are beyond the price range identified as a reasonable spending limit (16,000-25,000 euros) compared to that considered average for the population (25,000-40,000). The evident gap in the calculation of the benefit specifically takes on the appearance of a policy towards the electric transition, without this taking into account the actual benefit, immaterial and intangible, but still existing, with respect to the functional impact on the image, both individual and organisational, to which the fleet of vehicles should belong in terms of corporate social responsibility and sustainability action, accountable in the specific reports. In this direction, the question regarding the fact that sustainability policies can negatively impact welfare (Witt, 2021) would take on even more value, configuring a detrimental and distorting dynamic towards a heterogenesis of ends produced by the pursuit of a single objective (promoting the transition towards electric mobility), even to the detriment of sustainability inherent in inequalities. In reference to the dynamics of policy acceptance and the previously stated components determined by Grelle and Hofman (2024), in detail, the awareness of the problem is evidently expressed, as the need to reduce emissions from motorised mobility is relevant to the environmental issue. In reference to support-seeking, the latter is linked to the people's political sphere to act in a way that promotes their interests and values in the context of sustainable moving and living organisation. In reference to the desire for governmental support, the representation of motivated action in requesting political support for a relevant issue finds its verifiable expression in the preference for electric vehicles in terms of privilege (perceived need to be extended). The quality component of the policy, determinable in the ways in which people evaluate a specific policy, includes the effectiveness, transparency, intrusiveness, perceived fairness and related costs and potentials. In these terms, some of these evaluation variables are not addressed, decreeing a potential failure of the policy in the application, both in terms of acceptance and in terms of compliance. In fact, the highlighted (fringe benefit) policy fallout does not appear to be substantially valued in the determination of benefits, resulting in significantly lower benefits for exclusively electric cars, compared to combustion or

European Journal of Social Impact and Circular Economy - ISSN: 2704-9906
DOI: 10.13135/2704-9906/7691 Published by University of Turin http://www.ojs.unito.it/index.php/ejsice/index

hybrid cars, which are currently still most of the vehicles in use and supplied to companies[4]. This imbalance, dictated by the regulatory provision, would not only aggravate a situation already in crisis in the automotive market[5], but above all, it would have a negative impact on the requalification of company car fleets, which would sometimes prematurely fall into obsolescence, without adequate depreciation of use. In addition, as an incentive policy, if on the one hand, it is possible to push the habit of using electric vehicles towards a large target audience (Langbroek, Franklin, & Susilo, 2016), on the other it would provide, almost unduly, an image benefit that is not due, or in any case the result of a repay effect based on a psychological stimulus by a Pavlovian remembrance functional in obtaining a potential forced transition. From this drift, the main conclusion is the structural consideration of social functionalism (Hurst, Gibbon & Nurse, 2016; Blackburn, 2008; Levin, 2004; Davis & Moore, 1945), such that the inequality characterised by the persistence of paradigms of unfair distribution of rewards is legitimised, incentivising logics of position and social status.

This critical representation of the analysed normative phenomenon pertains to the substantial discrepancy that exists in the incongruous protection to favour an acceleration in the acceptance of the electric transition, without, however valorising the return quantum of the benefit under the welfare profile and the dynamics of positional status, which would only further stratify inequality redundancies

7. Conclusion

The research delves into the interplay between several conditions, such as climate change, urbanisation and mobility, with a specific focus on the implications related to the new regulations regarding fringe benefits for company cars in Italy, which started to take their effects at the beginning of 2025. The authors attest to the need for the establishment of urgency toward climate change and the critical role urban mobility demonstrates, particularly in relation to road transport, in contributing to CO2 emissions. The authors highlight the increasing interest in electric vehicles by global governments and markets. This interest is driven by both consumer awareness and policy interventions. In this way, notably, the EU's ambitious CO2 reduction targets mandate zero pollutant emissions in transportation and mobility by 2035 (Plötz et al., 2023). In this direction, the research document exposes the critical issues of building a taxation/tax exemption policy to divert human behaviour, more specifically that of consumer citizens, towards sustainable mobility. In fact, the legislator has thought of pushing the transition to the use of electric vehicles starting from company fleets and promoting, through fringe benefits for mixed-use cars, the use of these zero-emission means of transport, without, however considering some factors, which have been made explicit in the results of the study and which are reported here at the conclusion of the same. In fact, the authors focus attention specifically on a perceived paradox arising from the new Italian tax regulations on company cars used for mixed private and professional purposes concerning welfare conditions. These regulations significantly reduce the taxable benefit for fully electric vehicles (10%) compared to plug-in hybrids (20%) and petrol or diesel cars (50%). The authors argue that, while these policies aim to

[4] https://www.motus-e.org/wp-content/uploads/2023/05/Guida-Flotte-Def.pdf https://www.avrios.com/it/news/sostenibilita-flotta-aziendale-a-che-punto-siamo#:~:text=Le%20immatricolazioni%20di%20modelli%20a,'Olanda%2C%20la%20Francia).

[5] https://www.drcommodore.it/2025/02/14/crisi-settore-automotive-italia-2024/

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promote sustainable mobility, by incentivising electric vehicle adoption, they inadvertently create welfare paradoxes and exacerbate social inequalities. According to the RQs, the analysis suggests that these (opaque) incentives disproportionately benefit potentially higher-income individuals and those in structured organisations who typically receive company cars as fringe benefits. Because electric cars, especially those in higher segments, remain more expensive than their fossil-fuelled counterparts and appear (paradoxically) more incentivised. In this sense, the substantial tax reduction on electric company cars primarily advantages those who might already be able to afford them. Conversely, lower-income individuals, for whom purchasing any environmentally sustainable car represents a significant financial burden, may not benefit as much from these policies and might still be pushed towards purchasing less expensive, higher-emission vehicles. The same discourse is valid for the organisational dimension in terms of ownership or leasing acquired vehicles. The benefits for both higher-income and functionally positioned employees and organisations would be doubled at the expense of the remaining segment of the population. These individuals and their organisations not only gain the benefit of an electric vehicle but also accrue an "image benefit" associated with sustainability and exclusivity, further enhancing their social status and corporate image, without intangible benefits being adequately considered in the welfare calculation. With regard to the academic configuration of regulatory interpretation of political economic-based action, aimed at the electric transition of mobility, lifestyle and sustainable organisational behaviour, the specific case object of the analysis, is prominently deficient at structural level, since, if on the one hand it recognizes the need and awareness towards an open global problem, on the other it would sharpen inequalities and perception of unfairness, decreeing its potential inapplicability and unacceptability by users and organisations. The study, at this stage, warns policy makers and potential users of a potential imbalance of intent with respect to the ideally pursued objectives.

The consideration that the research mainly aims to expose, is not so much that of providing a roadmap for application or a further evaluation system toward the fringe benefit for cars in promiscuous use, but rather to offer insights to policymakers. In this sense, it refers to the conditioning dynamics that would come to be implemented concerning the electric mobility transition, implemented through normative pushes and induced institutional pressures, which would do nothing but fuel social frictions and welfare paradoxes. Rethinking the field of action in the light of a more equitable and systematic distributive paradigm could guarantee, on the one hand, a more gradual transition, because sudden change tends to produce reticence and barriers (Hobson, 2001). In addition to this, rethinking the regulatory frame and the regulatory context of the case, considering a more equitable evaluation, would produce positive effects in terms of inequality perception, with improvements also in relation to productivity and performance aspects on the employees' side. Therefore, anchoring a reward system to this type of benefit, in relation to productivity parameters or specific behaviours, oriented towards social and sustainability, would mitigate the watershed effect between privileged and non-privileged groups. Redefining the benefits not only in terms of the role but of the actual personal contribution and the ones toward the society as a whole starting from the organisation in which one's individual action extends, would be a useful balance to develop good inclusive practices of personal valorisation. The reference to the redefinition of mobility and the organisation toward the urban future, put all the actors involved in front of arduous challenges. The increasing digitalisation and the impact that this has on individual lives, necessarily exposes the reconsideration of the

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human role in the VUCA-D society (Modarelli, 2025), decreeing the management positioning in the next few years more in line with a humanistic view. “Humanise humanity” is the sentence used by Mounier (1989) to define community personalism (Gilmore, 2023; Maritain, 1939; Mounier, 1989). In this sense, it is possible to use the term “re-humanise humanity”, to avoid inequalities, and to prosper soon according to the SDGs in the governments’ Agendas.

From the point of view of the quality of politics, according to the criteria identified in the literature, the size of the results would determine a disproportionality in the attribution of benefits, both of an economic and intangible nature. From the point of view of paradox, that of welfare, deducible from an application of regulatory policy, would originate from an exacerbated functionalism, such that the inherent inequity would decree an effective inapplicability in terms of acceptance. While acceptance favours the positive implementation of policy, the dissonances revealed through regulatory analysis outline critical aspects that policymakers could recalibrate a posteriori, reconfiguring the quantitative dimension with respect to benefit, thus achieving an effective balance. For scholars and researchers, however, the literary void on the subject positions the study as a basis for investigation, opening up new lines of inquiry since the effects of this political prerogative could be visible in the coming years, and the authors, on the one hand to better map the trend, on the other the actual application and its explanatory methods within the individual companies, will prepare a research agenda properly oriented towards these objectives with a longitudinal vision, as well as direct questioning of the main users, beneficiaries, subjects on whom the political determination will fall. Limitations of the research are identified in the impossibility of accessing detailed data, which will certainly be referred to by interviewing companies and opting for ethnographic analyses operating as insiders. In this regard, the intrinsic limitation arising from the exploratory nature of the phenomenon’s emergence could be overcome through a posteriori and longitudinal analyses of the regulations’ implementation. A valuable avenue for future research would focus on the analysis of individual case studies directly with companies or groups of companies adopting the regulations. Further national and cross-national comparative analyses could be conducted for determining alignments or misalignments between practices. Experimental or quasi-experimental perspectives could be considered as specific methods for redefining the regulations’ contours, promoting recalibrations of benefits, including social variables.

Declaration

No research funding was received

No competing interest to declare

Referring regulatory notes

Fringe benefit legal notes 2025:

-TUIR (Consolidated Law on Income Taxes - Testo Unico delle Imposte sui Redditi), art. 51, c. 4, lett. a; Modified by L.207/2024 art.1 c.4

-Traffic Laws - Codice della Strada, art. 54, co. 1, lett. a, c e m;

-Revenue Agency Circulars - Circolari Agenzia delle Entrate No. 326/97 and 1/2007;

-Ministerial Circular - Circolare Ministeriale 11/E/2007;

-Budget Bill 2025 - Disegno di legge di Bilancio 2025.

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European Journal of Social Impact and Circular Economy - ISSN: 2704-9906
DOI: 10.13135/2704-9906/12530 Published by University of Turin http://www.ojs.unito.it/index.php/ejsice/index