Legal company forms	**Capital/ minimum contribution**	**Number of founders**	**Liability**	**Decision-making Powers**	**Accounting Formality**	**Company Registration**	**Taxation**	**Written contract agreement needed?**
Einzelunternehmen (Small business, freelancers, trader) **Sole Proprietorship/ Sole trader**	No minimum capital or contribution	1	Personal liability	Founder is in complete control.	Only when turnover is above 500.000 or profit is above 50.000 a year	Small companies only need to register at the tax office. Traders do need to register in the commercial register and at tax office	-Business tax -Income tax -Solidarity supplement -Turnover tax (Freelancer do not have to pay business tax)	No
GbR Die Gesellschaft bürgerlichen Rechts (Nichtkaufleute/ Kleingewerbetreibende) **BGB Partnership (Civil-law partnership)**	No minimum capital or contribution	At least 2 founders	Personal liability	Founders are in complete control.	No	No company registration needed.	Income tax (per founder) Or corporation tax depending on the partner’s legal form.	Not needed but it is advisable to prevent future conflicts.
OHG Offene Handelsgesellschaft **General partnership**	No minimum capital or contribution however registration fees apply	At least 2 founders	Personal liability	Founders are in complete control.	Yes	Company needs to be registered.	Income tax (per founder) Or corporation tax depending on the partner’s legal form.	Not needed but it is advisable to prevent future conflicts.

Legal company forms	Capital/ minimum contribution	Number of founders	Liability	Decision-making powers	Accounting Formality	Company Registration	Taxation	Written contract agreement needed?
PartnG Partnerschaftsgesellschaft (Kaufmann) **Partnership Company**	No fixed starting capital required by law.	2 founders only.	Liability can be limited by professional errors.	Founders are in complete control.	No	Yes	**-** Income tax	Notary statutes needed.
KG Kommanditgesellschaft (Kaufmann) **Limited Partnership**	No fixed starting capital required by law.	At least 2 however probably more.	General partners: liable with personal property. Limited partners liability limited to shares.	All partners have decision power. Internal management only carried out by general partners.	Annual financial statements needed however no external audit is needed.	Yes	Income tax (per partner) Or corporation tax depending on the partner's legal form.	Notary statutes needed.
GmbH & Co. KG (Kaufmann)	Starting capital at least: €25.000	One or more founders	Only to extend of the capital contribution.	General meeting of shareholders and a board of directors. Possibly the general meeting of shareholders will instate a supervisory board.	Annual financial statements needed.	Yes	-Corporation tax -Capital yield tax -Solidarity supplement -Trade tax -Turnover tax	Notary statutes needed.

Legal company forms	Capital/ minimum contribution	Number of founders	Liability	Decision-making powers	Accounting Formality	Company Registration	Taxation	Written contract agreement needed?
UG (haftungsbeschränkt) & Co. KG **Special form of limited partnership**	No fixed starting capital required by law.	1 UG and at least one natural person.	Liability limited to the nominal capital of the company.	Managers of the company.	Annual financial statements needed however no external audit is needed.	Yes	-Income tax and corporation tax.	Notary statutes needed.
UG (haftungsbeschränkt) Unternehmergesellschaft (Haftungsbeschränkt) **Entrepreneurial Company with limited liability**	Starting capital at least: €1 However the company has to reserve funds every quartile to meet the €25.000 limit.	No minimum or maximum of shareholders is described.	Shareholders liability restricted to nominal capital of the company	At least a general meeting of shareholders and a board of directors. Possibly a supervisory board.	Annual financial statements needed however no external audit is needed.	Yes	-Corporation tax -Capital yield tax -Solidarity supplement -Trade tax -Turnover tax	Notary statutes needed.
GmbH Gesellschaft mit Beschränkter Haftung (Kaufmann) **Private limited company**	Starting capital at least: €25.000	No minimum or maximum of shareholders is described.	Shareholders liability restricted to nominal capital of the company.	At least a general meeting of shareholders and a board of directors. Possibly a supervisory board.	Annual financial statements needed and need to be externally audited	Yes	-Corporation tax -Capital yield tax -Solidarity supplement -Trade tax -Turnover tax	Notary statutes needed.

Legal company forms	Capital/ minimum contribution	Number of founders	Liability	Decision-making powers	Accounting Formality	Company Registration	Taxation	Written contract agreement needed?
AG Aktiengesellschaft **Public Limited Company**	Starting capital at least: €50.000	At least 2 however probably more.	Only company funds.	Board of directors and supervisory board.	Annual financial statements needed.	Yes	-Corporation tax -Capital yield tax -Solidarity supplement -Trade tax -Turnover tax	Notary statutes needed.
Kleine AG Kleine Aktiengesellschaft (Medium sized and small companies)	Starting capital at least: €50.000	At least 2 however probably more.	Only company funds.	Board of directors and supervisory board.	Annual financial statements needed.	Yes	-Corporation tax -Capital yield tax -Solidarity supplement -Trade tax -Turnover tax	Notary statutes needed.
EWIV (Europa AG) Europäische Wirtschaftliche Interessenvereinigung **European Company**	Starting capital at least: €120.000	At least two European union companies	Only company funds.	General meeting of shareholders or a board of directors and a supervisory board.	Annual financial statements needed.	Yes, registration needed in the country where the company has its statutory base.	Tax is paid in the country where it has its statutory base.	Notary statutes needed.