

Comparison of legal forms

	Sole Proprietorship	GmbH	AG
Starting capital	No requirement	From CHF 20'000	From CHF 100'000 (min. 50'000 paid at time of founding)
Liability	Personal	Limited	Limited
Business Name	Must include your surname	+ GmbH	+ AG
Number of owners	One person	A least one shareholder	At least one stockholder
Shareholding	Not possible	Via common shares	Via stock
Auditing	None	Required with 10 or more full-time positions	Required with 10 or more full-time positions
Taxation	Declared in private tax return	Separate tax return	Separate tax return
Advantages	<ul style="list-style-type: none"> → Capital requirements → Low founding costs → Pension fund advanced withdrawal possible → Fewer regulations and less insurance required 	<ul style="list-style-type: none"> → Liability → Joint shareholding possible → Lower capital requirements than for AG 	<ul style="list-style-type: none"> → Liability → Joint shareholding possible → Stockholders are anonymous → Acceptance of "AG"
Disadvantages	<ul style="list-style-type: none"> → Liability → No joint shareholding possible → No ALV (Unemployment Insurance) → Image 	<ul style="list-style-type: none"> → Corporation in Commercial Registry → More regulations (GV, OR 725, bookkeeping) → Double taxation → No mixing of private and business affairs 	<ul style="list-style-type: none"> → Higher minimum capital requirement → More regulations (GV, OR 725, bookkeeping) → Double taxation → No mixing of private and business affairs

In the SECO SME portal you will find detailed information about the characteristics of the different legal forms:
www.kmu.admin.ch/kmu/de/home/praktisches-wissen/kmu-gruenden/uebersicht-rechtsformen.html

Ready to bring your business
model to the next level?
Contact us!



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