

Choose the form of business enterprise

	Sole trader	Trading partnership	Limited partnership	Limited company	Economic association
Legal entity	No	Yes	Yes	Yes	Yes
Number of owners	Only 1 person	At least 2 people or enterprises	At least 2 people or enterprises	At least 1 person or enterprise	At least 3 people or enterprises
Owner liability	The business operator is personally liable for the agreements entered into and for the debts of the enterprise.	The partnership can enter into agreements, but if it cannot pay its debts, the partners are liable.	The partnership can enter into agreements, but if it cannot pay its debts, the general partner is liable.	The company can enter into agreements and is liable for its debts.	The association can enter into agreements and is liable for its debts.
Capital requirement	No	No	General partner: no Limited partners: at least SEK 1	At least SEK 50,000.	Yes, in the form of a cash or work investment.
Representatives	The sole trader	The partners	The general partner	The board of directors	The board of directors
Registration	With the Swedish Tax Agency and possibly the Swedish Companies Registration Office	With the Swedish Companies Registration Office and the Swedish Tax Agency	With the Swedish Companies Registration Office and the Swedish Tax Agency	With the Swedish Companies Registration Office and the Swedish Tax Agency	With the Swedish Companies Registration Office and the Swedish Tax Agency
Name protection	In the county	In the county	In the county	Nationwide	Nationwide
Form of taxation	F or FA tax (FA tax for income from both the business and employment)	The partnership: F tax Partners: SA tax (special debited A tax)	The partnership: F tax Partners: SA tax (special debited A tax)	The company: F tax The owners: A tax (employees)	The association: F tax The members: A tax (employees)
Taxation	The business operator is taxed for the surplus (income tax + social security contributions).	Partners are taxed for their part of the partnership's surplus (income tax + social security contributions).	Partners are taxed for their part of the partnership's surplus (income tax + social security contributions).	The company is taxed on its profit (corporation tax). The owners are taxed on salary withdrawn and possible dividends (income tax + possible gains tax).	The association is taxed on its profit (corporation tax). The members are taxed on salary taken out and possible dividends (income tax + possible gains tax).
Annual report and auditor	Only annual accounts	If the trading partnership has a legal entity of a certain size as a co-owner, the partnership must appoint an accountant and submit an annual report to the Swedish Companies Registration Office.	If the limited partnership has a legal entity of a certain size as a co-owner, the partnership must appoint an accountant and submit an annual report to the Swedish Companies Registration Office.	All limited companies must file an annual report with the Swedish Companies Registration Office (Bolagsverket). Small companies may choose not to have an auditor.	An annual report must be prepared and an auditor must be appointed.
Allocation of profit and loss	Normally only to the business owner. Exceptions are spouses and cohabitants with mutual children.	As per agreement if such an agreement exists. Equal distribution otherwise.	As per agreement if such an agreement exists. If no agreement exists and the partners cannot agree on the allocation, the issue must be decided in court.	Profit can be allocated to the shareholders in the form of a dividend.	Profit can be divided between the members in the form of a bonus.
Income as the basis of sickness benefits	Surplus	The surplus for the partners individually.	The surplus for the partners individually.	Salary withdrawn	Salary withdrawn
Qualifying period	1, 7, 14, 30, 60 or 90 days	1, 7, 14, 30, 60 or 90 days	1, 7, 14, 30, 60 or 90 days	1 day	1 day