

Type of company	Civil law partnership	Registered partnership	Professional partnership	Limited partnership	Limited joint-stock partnership	Limited liability company	Joint stock company
Minimum number of founders	Minimum two partners (natural persons, legal persons or organisational units having legal capacity)	Minimum two partners (natural persons, legal persons or organisational units having legal capacity)	Minimum two natural persons authorised to practise liberal professions (partners)	Minimum two partners (natural persons, legal persons or organisational units with legal capacity), including one general partner (liable with all his assets) and one limited partner (liable with the amount specified in the contract)	Minimum two partners (natural persons, legal persons or organisational units with legal capacity), including one general partner (liable with all his assets) and one shareholder	Minimum two partners (natural persons, legal persons or organisational units with legal capacity)	Minimum one founder (natural person, legal entity or organisational unit with legal capacity). A single-member limited liability company may not be the founder.
Instruments of incorporation	Contract in writing	Contract in writing, unless the partner's contribution is real estate (then notarial deed) or enterprise (contract with notarially authenticated signatures)	Contract in writing, unless the partner's contribution is real estate (then notarial deed) or enterprise (contract with notarially authenticated signatures)	Agreement in the form of a notarial deed. It is possible to register a limited partnership in a simplified manner (the so-called S24), i.e. to conclude a partnership agreement without a notarial deed on the Internet.	Articles of association in the form of a notarial deed	Agreement in the form of a notarial deed (founding deed for a single-member limited liability company). It is possible to register a limited liability company in a simplified manner (the so-called S24), i.e. to conclude the articles of association without the form of a notarial deed on the Internet.	Articles of association in the form of a notarial deed
Name-requirements	When partners are natural persons, the	It should contain the name of at	It should contain the name of at least	It should contain the name or full	It should contain the name or full business name	It may be freely chosen but must include the term	It may be freely chosen but must include the term

	name should include at least the first and last names of all partners together with the name "spółka cywilna" (civil law partnership) or abbreviation (sc.).	least one partner or the name of the company, as well as the indication "spółka jawna" (registered partnership) or "sp. j."	one partner and the words "and partner" or "and partners" or "spółka partnerska" (professional partnership) together with the name of the profession (e.g. "architects"), the abbreviation is "sp.p."	business name of at least one general partner as well as the indication "spółka komandytowa" (limited partnership) or "sp. k.". The name may not include the name or business name of the limited partner	of at least one general partner, as well as the indication "spółka komandytowo-akcyjna" (limited joint-stock partnership) or "S.K.A.". The name may not include the name or business name of the shareholder	"spółka z ograniczoną odpowiedzialnością" (limited liability company) or "spółka z o.o." or "sp. z o.o."	"spółka akcyjna" (joint-stock company) or "S.A".
Registration	Each shareholder is entered in CEIDG, register of national economy entities (REGON),	National Court Register (KRS). Online registration is possible with S24	National Court Register (KRS).	National Court Register (KRS). Online registration is possible with S24	National Court Register (KRS)	National Court Register (KRS). Online registration is possible with S24	National Court Register (KRS).
Minimum amount of share capital	None	None	None	None	PLN 50,000 The value of shares is at least PLN 0.01	PLN 5,000. The value of the share is at least PLN 50	PLN100,000 The value of share is at least 0,01
Accounting	Simplified if the partners are natural persons and last year's income did not exceed EUR 2 million. Full accounts in other cases	Simplified if the partners are natural persons and last year's income did not exceed EUR 2 million. Full accounts in other cases	Simplified if the partners are natural persons and last year's income did not exceed EUR 2 million. Full accounts in other cases	Full	Full	Full	Full

Who is income tax payer	The partnership does not have legal personality. Partners are income tax payers.	The partnership does not have legal personality. Partners are income tax payers.	The partnership does not have legal personality. Partners are income tax payers.	The partnership does not have legal personality. Partners are income tax payers.	Corporate income tax - 19% or 9% (preferential for new companies). Additionally, the dividend is taxed at the rate of 19%.	Corporate income tax - 19% or 9% (preferential for new companies). Additionally, the dividend is taxed at the rate of 19%.	Corporate income tax - 19% or 9% (preferential for new companies). Additionally, the dividend is taxed at the rate of 19%.
Organs	None	None	None; management board can be appointed	None	1) general meeting; 2) supervisory board (if there are more than 25 shareholders in the company)	1) general meeting of shareholders; 2) management board; 3) supervisory board and/or audit committee or both in the case of partnerships the share capital of which exceeds PLN 500,000 and the number of shareholders exceeds 25	1) general meeting of shareholders; 2) management board; 3) supervisory board
Representation	Each partner, unless the articles of association provide otherwise	Each partner, unless the articles of association provide otherwise	Each partner	Each general partner may represent the company independently. Each limited partner may represent the company as its attorney-in-fact	Each general partner may represent the company independently. Each shareholder may represent the company as its attorney-in-fact	The company is represented by its Management Board. If the Management Board is composed of more than one person, two members of the Management Board or a member of the Management Board must act jointly with a commercial proxy to ensure effective representation (the company's Articles of Association may provide for a different	The company may be represented by a Management Board. If the Management Board is composed of more than one person, two members of the Management Board or a member of the Management Board must act jointly with a

						manner of representation). The Management Board may also appoint an attorney-in-fact.	commercial proxy to ensure effective representation (the company's Articles of Association may provide for a different manner of representation). The Management Board may also establish an attorney-in-fact
Liability	Joint and several liability of all partners (including partnership's and partners' personal property)	Joint and several liability of all partners (including partnership's and partners' personal property)	Responsibility for commitments is shared between the partners. However, the articles of association may identify those partners who will be fully liable	The partnership is primarily liable with its own assets. At least one general partner shall be liable with the entire property. At least one limited partner is liable up to the amount specified in the contract.	The partnership is primarily liable with its own assets. A general partner shall be personally liable with all his assets, jointly with the other general partners. A shareholder shall not be liable for the company's liabilities with his assets.	The company is primarily liable with its own assets. Members of the Management Board are jointly and severally liable for the company's liabilities with all their assets.	The company is liable with its own assets. The shareholders bear only the risk of losing the shares of the company
Remuneration	Partners have the right to equal share in profits	Partners have the right to an equal share in profits, as well as to demand annually an interest payment of 5%	The share of each partner is equal regardless of the type and size of contributions. The partners	The share of each general partner is equal, irrespective of the nature and value of the contributions, and the share of	The general partners and shareholders participate in the profit of the company in proportion to their	Shareholders are entitled to a share in the profit resulting from the annual financial statement and to be distributed pursuant to a resolution of the	Shareholders have the right to a share in the profit shown in the financial statement, which has been audited by a certified

		on their capital share	have the right to demand an annual interest payment of 5% on their participation in the capital.	each limited partner is proportional to the contribution actually made by the limited partner to the partnership.	contributions to the partnership.	general meeting of shareholders. Profit attributable to shareholders is distributed in proportion to shares	auditor and which has been allocated by the general meeting for payment to shareholders. Profit is distributed in relation to the number of shares
--	--	------------------------	--	---	-----------------------------------	---	--