

## Decision factors

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### Number of partners

1. Helps decide between promoting the project as a self-employed entrepreneur or through a partnership
2. From 1 you can choose between a self-employed entrepreneur and a sole proprietorship, limited liability or anonymous company
3. Certain companies need a minimum number of partners:
  - Civil society: minimum 2
  - SL: minimum 1
  - SA: minimum 1
  - Cooperatives: minimum 3 working partners
  - Labor companies: minimum 2 working partners and 1 capital



### Social capital

1. Certain companies require a minimum share capital when establishing:
  - SL: 3,005.06 euros.
  - SA: 60,101.21 euros
2. In commercial companies, including cooperatives, the contribution to the capital stock will determine the limit of the liability of the partners and the exercise of their economic and political rights.
3. Certain activities with specific regulations require the contribution of a minimum capital or the establishment of a bond



### Patrimonial responsibility

1. Operating through a commercial company allows partners to limit their equity liability to the capital contributed, so that their personal assets are not compromised by the running of the business.
2. This possibility is open to self-employed entrepreneurs through the constitution of a sole proprietorship (limited or anonymous)



#### Necessary investment and financing

1. Before undertaking the project, the entrepreneur must be clear about the financing of the initial investment
2. It is recommended that the contribution of the partners to the financing of the project must be at least 30%
3. Credit institutions do not usually grant loans to newly created companies without endorsements or guarantees
4. Possible public aid must never be computed as a means of financing the initial investment



#### Business development prospects

1. It is important to analyze whether it is of interest to limit the access of new members or if, on the contrary, the company has a vocation for expansion
2. The choice of a legal form because it is "cheaper" or "simpler" can limit or prevent future expansion of the business or its own operation.



#### Work of the partners in the company / Social Security Regime

1. If the partners are going to work in the new company, a labor company (limited or anonymous) can be formed as long as there are a minimum of three partners, of which at least 2 are working partners. . The latter may choose, in principle, between contributing to the general or special regime for self-employed Social Security
2. The worker members of the cooperatives can choose between the self-employed regime and the general regime
3. In all other cases, the working partners must contribute as self-employed
4. In the case of companies of professionals whose members have their own Mutual, they can choose between contributing to the SS or to their Professional Mutual.



#### Workers to be hired

The hiring of workers increases the costs of the activity and with it the business risk> In the case of labor companies, the number of hours / year worked by non-member workers with an indefinite contract cannot be 15% higher (25% in companies with less than 25 workers) than those carried out by the worker members.



### Activity to be performed

In the event that the activity to be carried out is of a professional nature and is regulated by the corresponding professional association, it is necessary to find out if its regulations prevent or limit the establishment of limited liability companies by professionals. > There are activities that require a certain social form (travel agencies, temporary employment agencies, etc.) or a certain administrative authorization.



### Tax regime

1. Entrepreneurs who manage their project as autonomous entrepreneurs should study whether they are more interested in direct estimation or the module system (objective estimation).
2. It is convenient to study the tax advantages that certain corporate modalities report (cooperatives, labor companies, AIE, etc.).



### Subsidies for business creation

Although they cannot be calculated to finance the necessary investment, it is worth finding out about existing public aid, especially if the investment is made in rural areas or in a regional incentive zone.



### Constitution requirements

Although the procedures for the constitution of a commercial company may seem cumbersome compared to those of a civil society, it is necessary to consider whether this will allow us to be operational in the long term, since apart from the problem of the personal responsibility of the partners of a civil society and the mandatory income attribution regime, a civil society incorporated under a private contract cannot acquire real estate.

