

	Partnership		Capital company (double taxation)			
	Sole proprietorship	General partnership	GmbH.		AG	
<b>Taxable object (on which the tax is levied)</b>	- Income from business activity - Assets (both the company's assets as well as the private assets of the owner)	- Respective share of income from the business activity - Share in assets of the Company - Private assets (of the individual shareholder)	- Profit company - Equity	- Income * - Dividend - Assets (capital)	- Profit company - Equity	- Income * - Dividend - Assets (capital)
<b>Tax subject (who must pay the tax(es))</b>	Owner of the company	Each participating shareholder	Company	Partner/ Shareholder  * If the shareholder is employed by the company	Company	Shareholder  * If the shareholder is employed by the company