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Item 1 Specified in the Work Rules		
Work Hours, Break Time, Leave, Regular Days Off, Rest Days, Public Holidays, Special Leaves of Absence and Rotation of Shifts for Continuous Work		
Contents	Legal Basis	Matters Requiring Attention when Reviewing the Work Rules
(1) Work Hours 1. Normal daily work hours and the total number of weekly work hours.	Articles 30 (1), (2) and (3) and 30-1 of the Act (the Articles cited hereunder shall refer to the Articles of the Act unless otherwise specified).	Normal work hours per day shall not exceed 8 hours, the aggregate number of work hours per week shall not exceed 40 hours.
2. Distribution of the regular work hours to other days pursuant to Articles 30 (2), (3) and 30-1.		
3. Commencement and end of daily work hours.		
4. Commencement and end of every week.		
5. Overtime work hours.		
6. Children’s work hours. Work hours shortened based on the physician’s evaluation and recommendation.	Article 32	Distributed work hours shall not exceed 2 hours per day in accordance with Articles 30 (2) and 30-1 and shall not be applicable to child employees.
	Articles 47 and 48, and Article 29 (3) and relevant provisions of the Occupational Safety and Health Act.	Need not be consistent with the calendar days. 1. The conditions and procedure shall comply with the regulations. 2. Special provisions apply to work under tunnels. 1. Child employees’ work hours are limited to 8 hours per day and 40 hours per week, with restrictions on working night shifts. The above rule is also applicable to workers under 15, regardless of employment relationship. 2. The conditions and procedure shall comply with the regulations. 3. A worker under 18 has to receive physical examination in accordance with the Occupational Safety and Health Act. If the result of the physician’s evaluation suggests that total work hours need to be decreased, the employer

7. Female employees' night shift hours	Articles 49 and 30-1.	shall take the physician's suggestion into consideration.
8. Breast-feeding time.	Article 52; Article 18 of the Act of Gender Equality in Employment.	The conditions and procedure shall comply with the regulations. Breast-feeding time is deemed as working time.
9. Work hours for work under high temperature, delicate work, work requiring physical strength, work on scaffolding, work under abnormal air pressure	Article 19 and relevant provisions of the Occupational Safety and Health Act.	Where necessary, labor inspection institutions shall be contacted for better understanding of the work involved
10. Work hours of a female worker who is pregnant or has delivered a baby within a year for work that may impair her health	Article 31 and relevant provisions of the Occupational Safety and Health Act.	Pay attention to whether there is any appropriate assessment scheme for physicians, and adjust work to protect the health of female workers.
(2) Break Time		Pay attention to the legal reasoning for requiring break times and the reasons for rescheduling.
1. Beginning and end of break time	Article 35.	
2. Provisions regarding rescheduling break time		
(3) Regular days off and rest days		
1. Method of scheduling regular days off and rest days	Article 36.	All shall be explicit. Ensure that regular days off and rest days provided shall not be less than the number stipulated by regulations.
2. Standards regarding the payment of wages when a regular day off is cancelled and provisions regarding days off as compensation thereof	Article 40.	There must be legitimate conditions.
3. Attendance on rest days	Articles 32 and 36	
(4) Memorial Day, Labor Day, etc.		
1. Dates of the holiday	Article 37	Dates must be specified.
2. Standards regarding the payment of wages when the holiday is cancelled and provisions regarding days off as compensation thereof	Articles 39 and 40	Grounds for cancelling holidays and the procedure in respect thereto.

<p>(5) Annual paid leave</p> <p>1. Calculation of the number of days of annual paid leave</p>	<p>Article 38</p>	<p>Annual paid leave shall be calculated based on the date from which seniority began to be accumulated. The wages for unused days of annual paid leave shall be settled at the end of the year or upon expiration of the contract. Where the days for annual leave deferred to the next year are unused at the end of the next year or upon expiration of the contract, the wages for such unused days for annual leave shall be paid to the employee.</p>
<p>2. Method of scheduling annual paid leave and the application procedure in respect thereto</p>	<p>Article 38</p>	<p>Dates for annual leave shall be arranged by the employee.</p>
<p>3. Procedure for employees to apply for annual paid leave</p>	<p>Article 38</p>	
<p>4. Informing employees in writing of the dates scheduled for annual paid leave and the amount of wages for unused days of annual paid leave</p>	<p>Article 38</p>	
<p>5. With the consent of the employee and the Company, the days of annual paid leave unused by the employee before the end of the year may be used in the following year. When the deferred days of annual paid leave are still not used at the end of the following year or the expiration of his or her contract, wages for the unused days of annual paid leave shall be paid to the employee.</p>	<p>Article 38</p>	<p>With the consent of the employees and the employer, days of annual paid leave may be deferred to the next year. Wages for unused days of leave shall be paid at the end of the year or upon expiration of the contract.</p>
<p>6. Standards regarding the payment of wages when leave is cancelled and</p>	<p>Articles 39, 40 and 41.</p>	<p>Grounds for cancelling the scheduled leave and procedure of cancellation</p>

provisions regarding days off as compensation thereof (6) Maternity Leave for Female Employees 1. Calculation of maternity leave 2. Provisions regarding the payment of wages during the maternity leave (7) Leave of Absence 1. Numbers of days for different types of leave 2. Payment of wages during the leave 3. Leave taking procedure (8) Rotation of Shift for Continuous Work 1. Commencement of each shift and the method of shift rotation. 2. Hand-over of work from one shift to another	Article 15 of the Act of Gender Equality in Employment. Article 50. Articles 22, 23 and 43. Articles 14 to 16 and 20 of the Act of Gender Equality in Employment Article 34	All shall be explicit and shall not be less than the standards required by law. Compliance with the provisions regarding the normal work hours and holidays as required by law, and the reason and procedure of changing break time in accordance with the proviso. Provisions regarding the rotation of day shifts and night shifts.
Item 2 Specified in the Work Rules Wage Standards, Method of Calculation and Pay Day		
Contents	Legal Basis	Matters Requiring Attention when Reviewing the Work Rules
(1) Standards for Wages 1. The amount of the wage 2. Wages for male and female employees (2) Calculation of the wage 1. By months, by days, by	Article 21 Article 25	The basic wage shall be announced by the Ministry of Labor. The wage negotiated and agreed by the employer and employee shall not be lower than the basic wage. The wage shall be set by agreement and male employees and female employees shall be entitled to the same amount of remuneration for the same kind of work. Must be specific and may be

hours, by case and the method of calculation 2. Name of the items. 3. Adjustment of wages		indicated by words, lists or formula. Must be listed explicitly. Attention should be given to the reasonableness and framework thereof.
(3) Payment of wages	Article 22 Article 23	Legal common currency or physical objects. 1. Payment Date; Wages shall be paid at least once each month. 2. The employer shall maintain a record of wages paid, which shall indicate wages paid to employees, method of wage calculation, and the total amount of wages.
(4) Other matters related to wages 1. Standards for the extension of work hours and the payment of overtime pay (1) Rest days and ordinary circumstances (2) Regulations of overtime and compensatory leave	Article 24 Article 32-1	Calculation of the standard amount and the amount shall increase pro rata. 1. With the consent of the employer, the employee may choose to take compensatory leave for overtime work on a regular working day or a rest day, and hours of compensatory leave shall be calculated based on work hours. 2. The period for taking compensatory leave is determined through negotiation by the employee and the employer. 3. The wage for any compensatory leave not taken yet upon expiration of the period for taking compensatory leave shall be calculated based on the daily wage and paid to the employee. 4. The employer shall not require that all employees choose

<p>(3) Natural disasters, emergencies, unexpected events on a regular working day</p> <p>(4) Natural disasters, emergencies, unexpected events on a rest day</p> <p>2. Wages for work during holidays</p> <p>(1) Ordinary circumstances</p> <p>(2) Natural disasters, emergencies, unexpected events</p> <p>3. Wages for female employees on maternity leave</p> <p>4. Wages for work during natural disasters</p>	<p>Paragraph 3 of Article 24 (1) and Article 32 (4).</p> <p>Articles 24 (2) and 32 (4).</p> <p>Article 39.</p> <p>Article 40.</p> <p>Article 50.</p> <p>Guidelines for Management of Attendance of Business Entity Employees upon Natural Disaster and Payment of Wages</p>	<p>compensatory leave instead of wages for extension of work hours or work on rest days.</p> <p>Calculation base and double pay. Calculation of the standard amount and paid in double, days off as compensation thereof shall be granted thereafter.</p> <p>Determination of the wages paid to employees who are unable to go to work due to natural disasters and the wages paid to employees who are required to work by the employer.</p>
<p>Item 3 Specified in the Work Rules</p> <p>Extension of work hours</p>		
Contents	Legal Basis	Matters Requiring Attention when Reviewing the Work Rules
<p>(1) Overtime work which the employee thinks necessary</p> <p>(2) Overtime work for natural disasters, emergencies or unexpected reasons</p> <p>(3) Overtime work for the convenience of the public or for other special reasons</p>	<p>Article 32 (1), (2) and (3).</p> <p>Article 32 (4).</p> <p>Article 33</p>	<p>The procedure and the extension of work hours shall comply with the regulations.</p> <p>The employer shall provide employees with days off as compensation.</p> <p>The conditions and procedure shall comply with the regulations. Moreover, Article 19 of the Occupational Safety and Health Act and the related provisions must be taken into consideration. The work hours for child employees shall not be extended. The spirit of the Act shall be respected.</p>

Item 4 Specified in the Work Rules Allowances and Bonuses		
Contents	Legal Basis	Matters Requiring Attention when Reviewing the Work Rules
<p>(1) Year-end bonuses or distribution of bonuses</p> <p>1. Proportion of the bonuses to the profit surplus</p> <p>2. Criteria for the receipt thereof and the method of calculation</p> <p>3. Time of distribution</p> <p>(2) Holiday bonuses</p> <p>(3) Amount of different kinds of allowances and the criteria for the distribution thereof</p> <p>(4) Granting of bonuses for productivity, efficiency, full attendance or other kinds of motivational bonuses</p>	Article 29; Article 21 of the Act of Gender Equality in Employment	<p>Must be specific and provide objective standards.</p> <p>Ensure that the rights of the employee shall not be damaged when the employee requests a bonus or allowance in accordance with the law.</p> <p>The amount and distribution thereof must be specific.</p> <p>Whether such allowances are considered part of the employee wages in nature and whether there are provisions regarding the deduction or distribution thereof.</p> <p>1. Whether such allowances are considered part of employee wages in nature and whether there are provisions regarding the deduction or distribution thereof.</p> <p>2. The calculation of a full attendance award shall be based on the days for which the employees have fulfilled their duty by coming to work.</p>
Item 5 Specified in the Work Rules Disciplinary Measures		
Contents	Legal Basis	Matters Requiring Attention when Reviewing the Work Rules
<p>(1) Statutory disciplinary measures</p> <p>(2) Disciplinary measures as mutually agreed by the parties with respect to the following:</p> <p>1. Loyalty to the Company</p> <p>2. Maintenance of order in the work place</p> <p>3. Maintenance of the</p>	Subparagraphs 1 to 3, 5 and 6 of Article 2 (1)	<p>Must be explicit and specific and shall not exceed the scope permitted by law.</p> <p>Establish the necessary management guidelines based on the principle of cooperation between employees and employer to promote business development:</p> <p>1. The moral character and dignity of the employees shall</p>

credit, reputation and business secrets of the Company 4. Protection of the mutual interests of the employer and the employees 5. Full-time duty during normal working hours (except where the employer has agreed to the employees taking on side jobs)		not be damaged. 2. In principle, the personal conduct of the employees outside of the work place shall not be interfered with. 3. Act based on mutual respect and cooperation between the employer and employees. 4. Comply with the general social rules. 5. Important provisions shall be set out explicitly.
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Item 6 Specified in the Work Rules
Attendance, Taking Leave, Rewards and Sanctions and Promotions

Content	Legal Basis	Matters Requiring Attention when Reviewing the Work Rules
(1) Attendance 1. Standards for Attendance and Leaving Work 2. Method of conducting attendance review (2) Taking leave and provisions related to wages during leave (3) Rewards and sanctions 1. Classification for levels of awards and sanctions. 2. Facts and the levels of awards and sanctions 3. Conversion of awards and carrying out of sanctions (4) Promotions and Transfers 1. Promotion 2. Horizontal transfer 3. Demotion	Article 43 Article 10-1	Attendance should be recorded by specific methods such as punch-in or sign-in (off). With the aim of encouraging professionalism at work. Shall not be lower than the required standards. Measures of sanction shall not include dismissal or salary reduction, and no punitive or compensatory fines shall be imposed. In principle, the Company shall respect the willingness of the employee. In case of a transfer, it shall comply with applicable provisions of Article 10-1. Punitive demotion shall be made according to the specific provision and facts and shall take into consideration the employee ‘s ability.
(5) Labor Complaint	Article 74	Must be specific.

Item 7 Specified in the Work Rules
Recruitment, Transfer, Dismissal, Termination, Resignation and Retirement

Contents	Legal Basis	Matters Requiring Attention when Reviewing the Work Rules
(1) Recruitment 1. Methods and conditions of recruitment 2. Procedure for commencing work (2) Transfer	Article 10-1	The provisions shall not violate the Employment Services Act or discriminate against particular persons. Must be specific and comply with Article 10-1.
(3) Dismissal 1. Grounds for dismissal (1) Breach of statutory disciplinary provisions	Subparagraphs 1 to 3, 5 and 6 of Article 12 (1).	Attention should be given to the reasonableness and specification of general social rules. It should be balanced with the labor contracts.
(2) Severe breach of agreed disciplinary provisions	Subparagraph 4 of Article 12	Attention should be drawn to the specific matters that may influence operation of the enterprise. If the result of a review indicates that during the probation period, an employee is not competent, such incompetence is not a serious violation of discipline.
2. Labor complaint and protection measures	Article 74 (2)	When an employee files a complaint, the employer shall not dismiss or treat the employee unfavorably.
(4) Termination 1. Grounds for termination	Article 11, proviso of Article 13, Article 20. Article 84 of the Labor Occupational Accident Insurance and Protection Act.	1. Attention should be drawn to the specific matters and the reasonableness thereof. 2. The employee and the employer may determine a period of probation based on the nature of work without violating applicable laws and pursuant to the principle of contractual sincerity, even though the provisions for probation period have been deleted from the Enforcement Rules of the Labor Standards Act. However, if the employer intends to terminate the labor contract during the probation

2. Issuance of severance payment	Subparagraph 4 of Article 2 (1), Articles 17 and 84-2; Articles 11 (2) and 12 of the Labor Pension Act.	period or upon its expiration, the employer shall do so in accordance with Articles 11 and 12 and the proviso of Article 13. Attention should be given to the pension regulations applicable to the employees.
3. Notice period	Article 16.	
(5) Resignation		
1. Causes of resignation		
(1) Attributable to Employer	Article 14 (1). Article 85 of the Labor Occupational Accident Insurance and Protection Act.	Attention should be drawn to the specific matters and the reasonableness thereof.
(2) Voluntary resignation	Article 15.	Attention should be given to the provisions related to compensation after the termination of the contract and whether such provisions comply with the principle of balance.
(3) Notice period	Articles 15 and 16	1. The notice period required for resignation of an employee shall not be longer than that stipulated in Article 16. 2. The employee and the employer may determine a period of probation based on the nature of work without violating applicable laws and pursuant to the principle of contractual sincerity, even though the provisions for probation periods have been deleted from the Enforcement Rules of the Labor Standards Act. However, during the probation period or upon its expiration, the employer shall not arbitrarily request the employee to resign or deem that the contract has been terminated automatically.
2. Where the resignation is	Articles 17 and 84-2;	Attention should be given to the

attributable to an Employer, there should be severance payment	Articles 11 (2), Article 12 (1) and (3) of the Labor Pension Act	pension regulations applicable to the employees.
(6) Retirement provisions		
1. Contribution and issuance of retirement pensions	Articles 53, 54, 55, 56, 58 and 84-2; Article 6, 11 (2), 12 (3), 14 and 16 of the Labor Pension Act.	Attention should be given to the pension regulations applicable to the employees.
2. Notice period	Articles 15 (2) and 16.	The notice period required for voluntary retirement of an employee shall not be longer than that stipulated in Article 16.
(7) Issuance of service certificate upon resignation	Article 19.	The certificate of employment shall not state any content that is unfavorable to the employee.
Item 8 Specified in the Work Rules		
Compensation for Occupational Accidents and Condolence Compensation		
Contents	Legal Basis	Matters Requiring Attention when Reviewing the Work Rules
(1) Compensation for occupational accidents	Article 59	Must comply with the provisions.
(2) Condolence compensation for general accidents	Article 70	Must be specific and unequivocal.
Item 9 Specified in the Work Rules		
Occupational Welfare		
Contents	Legal Basis	Matters Requiring Attention when Reviewing the Work Rules
(1) Legal provisions for matters of occupational welfare	Employee Welfare Fund Act	Must comply with the provisions thereof.
(2) Employees' welfare provided by the Company		Must be specific.
Item 10 Specified in the Work Rules		
Measures to prevent sexual harassment in the workplace		
Contents	Legal Basis	Matters Requiring Attention when Reviewing the Work Rules

<p>(1) The employer shall make efforts to prevent sexual harassment.</p> <p>(2) The employer shall take effective correction measures and implement remedies immediately once aware of any occurrence of sexual harassment.</p>	<p>Act of Gender Equality in Employment and applicable regulations</p>	<p>1. Measures to address the prevention, complaint and punishment of sexual harassment are established in accordance with the Regulations for Establishing Measures of Prevention, Correction, Complaint and Punishment of Sexual Harassment at Workplace.</p> <p>2. The employer has the responsibility to make efforts towards preventing employees from sexually harassing others. If the result of an investigation verifies any sexual harassment, the employer shall discipline the offender.</p> <p>3. If a complainant of sexual harassment is a dispatched worker, the division where the worker is employed shall accept his or her complaint and conduct an investigation together with the dispatching entity. If the sexual harassment is verified, the employer shall discipline the offender and shall notify the dispatching entity and the complainant of the disciplinary measures taken.</p>
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<p>Item 11 Specified in the Work Rules</p> <p>Regulations of occupational safety and health abided by the employees and the employer</p>		
Contents	Legal Basis	Matters Requiring Attention when Reviewing the Work Rules
<p>(1) Measures taken by the employer to prevent occupational accidents</p> <p>(2) Regulations provided for employees to comply with the measures referred to in the preceding item</p>	<p>Article 8; Occupational Safety and Health Act and applicable regulations</p>	<p>1. The measures taken by the employer shall be consistent with the regulations provided for employees to comply with, especially in terms of equipment and expenses.</p> <p>2. If the employer dismisses the employee in violation thereof, the grounds for dismissal shall be specified explicitly.</p>

Item 12 Specified in the Work Rules Methods to Enhance Communication and Cooperation between Employer and Employees		
Contents	Legal Basis	Matters Requiring Attention when Reviewing the Work Rules
(1) Communication and cooperation required by law 1. Labor complaint review mechanism 2. Labor-management meetings (2) Communication and cooperation as agreed by the parties	Article 74 Article 83	
Item 13 Specified in the Work Rules Miscellaneous		
Contents	Legal Basis	Matters Requiring Attention when Reviewing the Work Rules
(1) Establish a proper work environment. (2) Enhance relationship between the employer and employees 1. Encourage improvement in work 2. Commend performance 3. Group activities (3) Matters related to apprenticeship	Article 8 Article 1 Applicable parts of Chapter 8	