

## **Labor relations**

### **勞資關係**

The Company's employee welfare measures, advanced study, training, retirement systems, and their implementation

公司各項員工福利措施、進修、訓練、退休制度與其實施狀況：

#### **(1) Employee welfare measures**

##### **員工福利措施**

The Company's subsidiary in the United States has employee welfare measures handled in accordance with the US Social Security Program Rules and the US Labor Law; also, provided employees with Health Insurance, Workers' Compensation Insurance, and Retirement Plan-401K to protect employees' well-being.

本公司之美國子公司依美國聯邦政府社會安全法(Social Security Program Rules)及美國勞工法(Labor Law)相關規定辦理外，並提供員工健康保險(Health Insurance)、工作傷害賠償保險(Workers' Compensation Insurance)及個人退休帳戶制度(Retirement Plan-401K)，以保障員工相關福利。

The employees of the subsidiaries in Taiwan are entitled to labor insurance, national health insurance, and group insurance for the protection of their well-being.

台灣子公司員工部分，享有勞工保險、全民健康保險及團體保險，以保障員工相關福利。

#### **(2) Employee advanced study and training**

##### **進修及訓練**

The Company implements various training courses according to the needs of the work, including internal and external training. New recruits are required to receive general safety and health education and professional departmental job training after their reporting to duty. In addition, the Company will assign employees to participate in training arranged by external organizations as needed in order to provide employees with a complete training and advanced

study channel.

本公司依工作需要實施內、外訓等各項訓練課程，新進人員於到職後即要求接受一般性的安全衛生教育與專業性的部門職務訓練；另視需要派員參加外部機構舉辦之訓練課程，以提供員工完整的訓練與進修管道。

### **(3) Employee retirement system and its implementation**

#### **退休制度與其實施狀況**

The Company's subsidiary in the United States currently pays the Social Security Tax and Medicare's Hospital Tax in accordance with the Social Security Program Rules and Medicare requirements, which is jointly paid by the employers and employees. Retired employees are entitled to social security benefits, such as, pensions, disability benefits, and federal hospital/medical insurance. The employees of the subsidiaries in Taiwan are entitled to the benefits in accordance with the Labor Pension Act and related regulations.

本公司之美國子公司依美國聯邦政府社會安全法(Social Security Program Rules)及聯邦醫療保險(Medicare)規定，目前按月提繳聯邦社會安全稅(Social Security Tax)和聯邦醫院/醫療保險稅(Medicare's Hospital Tax)，由雇主和員工共同負擔，員工退休後可享有養老金、傷殘福利金及聯邦醫院/醫療保險等社會安全福利。台灣子公司員工部分則依據勞工退休金條例及相關規定辦理退休金提撥。