

Women economic empowerment at the labor market through ESG means in Taiwan

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With a growing acknowledgment of gender equality being one of human rights, and adoption of SDGs, CSR and ESG policies among corporations around the world, Taiwan, deemed pioneer in the race of gender equality in Asia, has also implemented the same for the purpose of economic empowerment in women. The study reviews the status of female labors' rights in workplace and analyses how regulations and the implementation of ESG measures could help achieve a true gender equality in workplace on the island. The study has organized and reviewed the transition of governmental administration responsible for gender equality, all kinds of policies regarding gender equality, including encouragement of gender ratio of the management in corporations, the legal framework of labor regulations with respect of gender issues and the SDG or ESG implementations among corporations regarding the same. With the findings presented through article, the study concludes that traditional view of hard laws may not be appropriate or effective enough to reach a true gender equality in the workplace due to the lack of flexibility while soft laws, e. g., ESG guideline and other associative measures, may be more effective from a bottom-up approach. Moreover, the study also concludes that Taiwan is on the path to better working conditions through the nature of sustainability report disclosed by corporations regardless of the scale of them. Thus, it is likely to achieve economic empowerment in women in Taiwan with the promotion of related soft laws policies.

Keywords: gender equality, labor, workplace, Sustainable Development Goal, Corporate Social Responsibility, ESG, governance.

1. Introduction

One of the goals of Gender Equality Policy Guidelines is to “combine employment and welfare to strengthen women’s economic empowerment”¹. The purpose of this article is to review and discuss the boundaries and obstacles among labor laws with respect to increasing economic empowerment in women, and to explore the possibility of the said empowerment by the fulfillment of SDGs through ESG concepts. As such, this article will

¹ Gender Equality Policy Guidelines, Issued by the Executive Yuan on December 19, 2011. Amended in accordance with Letter Yuan-Tai-Xing-Ping-Zi No. 1050183619 issued by the Executive Yuan on January 3, 2017. Amended in accordance with Letter Yuan-Tai-Xing-Ping-Zi No. 1100174338 issued by the Executive Yuan on May 19, 2021. Available at: <https://gec.ey.gov.tw/Page/FD420B6572C922EA> (accessed: 15.06.2023).

introduce the current status of economic empowerment of women and challenges of the existing laws to improve the state of women in the workplace. This article will further examine the concrete actions of the governments to improve economic empowerment in women through fulfillments in ESG, summed up with analyzing regulations in Taiwan and problems in practice to evaluate if ESG is a solution.

2. Basic research

2.1. *Current situations of economic empowerment in women in Taiwan*

“Empower Women! Empower LAC!” forum was firstly held by the government of Taiwan this year². President Tai, Ing-Wen stated that a true gender equality (policy) had been implemented in our country where it was the first in Asia to legalize same-sex marriage; in the political field, the percentage of female legislators last year (2022) surpassed 40%, which was also the highest in Asia, and economically, the percentage of female entrepreneur in SMEs had been more than 37%³ according to last year’s statics.

Despite the fact that it was the first time such forum was held by Taiwanese government, the authority had signed the Convention on the Elimination of All Forms of Discrimination Against Women (the CEDAW) and announced the Enforcement Act of the CEDAW in 2011 before the enactment of the said act on January 1, 2012. On the same day, for the purpose of reinforcement of gender equality measure and responding to an escalated attention to gender equality issue among international trends, the Executive Yuan established the unit of “Department of Gender Equality” as the first body responsible for gender equality in Taiwan. Committee of Women’s Rights Promotion (the CWRP) was re-organized to Gender Equality Committee (the GEC) to implement gender mainstreaming with an objective of achieving gender equality⁴.

One of the “Policy Objectives” in Gender Equality Policy Guidelines, issued by the GEC, is to “combine employment and welfare to strengthen women’s economic empowerment,” by integrating employment and welfare resources to enhance employment among women, to create gender friendly workplace, to reduce the wage gap and gender segregation in workplace, to maintain the dignity and value of female labors, to act on the hybrid economic scheme and assist women in employment/startup as well as in skill-building, which in turn would level up the economic empowerment in women and protect economic security in women⁵. These objectives correlate to one of the 17 SDGs, i. e SDG 5 “Achieve gender equality and empower all women and girls,” which were approved by UN in 2015 for the global sustainable guideline in the next 15 years.

Sustainable development has been one of the core values the island considers important. In order to achieve sustainable development and catch up on international society in

² Office of the President, Republic of China (Taiwan). President Tsai addresses opening of Empower Women! Empower LAC! Forum // English President. 15.02.2023. Available at: <https://english.president.gov.tw/NEWS/6442> (accessed: 15.06.2023).

³ Tsai, Ing-wen: Promote female economic empowerment and boost the economy after the pandemic // Chinatimes. 15.02.2023. Available at: <https://www.chinatimes.com/realtimenews/20230215002345-260407?chdtv> (accessed: 15.06.2023).

⁴ Please refer to the official website of the Gender Equality Committee. Available at: <https://gec.ey.gov.tw/Page/7DF8BED6934CC797> (accessed: 15.06.2023).

⁵ Gender Equality Policy Guidelines, Issued by the Executive Yuan on December 19, 2011.

response to global development actions in sustainability, the National Council for Sustainable Development (the NCSD), Executive Yuan, established “Taiwan SDG” in 2018 and set up a series of item indicators. Besides, “Equality and Non-Discrimination” has been prioritized in the “National Human Rights Action Plan,” released by the Executive Yuan in 2022, which demonstrates the commitment made by the Taiwan government to equality and non-discrimination and catches up with global trend of regarding gender issue as one of human rights.

2.2. Regulations and struggles related to the promotion of women’s status in workplace and economic empowerment under the current laws

Under laws and regulations concerning the labor protection for female workers and employees, besides the prohibition of discrimination specifically stated in Article 25 of the Labor Standard Act that “an employer shall under no condition discriminate between the sexes in the payment of wages. Workers shall receive equal wages for equal work of equal efficiency,” the “Employment Service Act” forbids discrimination on the grounds of sexuality as well. In addition, “Act of Gender Equality in Employment” is enacted to protect gender equality in right-to-work, implement thoroughly the constitutional mandate of eliminating gender discrimination, and promote the spirit of substantial gender equality. There is not only a stipulation which prohibits discriminations on the grounds of gender likewise, but requirements that obligate employers to priorly implement the sexual harassment prevention in the workplace and adopt immediate and effective corrections and remedies after the event.

Regarding the work life balance, the Paragraph 1, Article 50 of Labor Standard Act specifically states that “A female worker shall be granted maternity leave before and after childbirth for a combined period of eight weeks. In the case of a miscarriage after the first three months of pregnancy, the female worker shall be permitted to discontinue her work and shall be granted maternity leave for a period of four weeks.” And the Article 52 states the breastfeeding that “where a female worker is required to breast-feed her baby of less than one year of age, the employer shall permit her to do so twice a day, each for thirty minutes.” Furthermore, there are maternity leave, rest and recuperation (R & R) for pregnant employee, pregnancy checkups leave, breastfeeding, family care leave and the system for parental leave without pay in the Act of Gender Equality in Employment⁶. And the Article 19 of the aforementioned Act states that employees hired by employers with more than thirty employees, for the purpose of raising children of less than three years of age, may request their employer to reduce working hours one hour per day or to reschedule working hours. According to references, the rate of business entities approving employees to apply (or providing) various measures stipulated in the Act of Gender Equality in Employment, except for the family care leave (78 %), provision of childcare facilities or suitable childcare measures (66 %) and breastfeeding room (79 %), the rate for the rest reaches more than 80 %. They are maternity leave (95 %), miscarriage leave (92.4 %), R&R leave (91.9 %), pregnancy checkup accompaniment and paternity leave (86.6 %), menstrual leave (85.6 %), pregnancy checkups leave (83 %) and the system for parental leave without pay (81.2 %).

⁶ Please refer to The Act of Gender Equality in Employment § 15, 16, 18 and 20.

The above rates have elevated individually compared to the situation that the Act of Gender Equality in Employment has just been enacted and enforced in 2002 (Yang Yu-Ru and Wang Ya-Yun 2019, 28). Therefore, we could understand that the implementation of this Act is beneficial to boost the work life balance.

However, such progress does not represent the achievement of gender equality in employment. Since there are still obvious differences in wages and promotion between men and women and the fact that the pregnancy discrimination and sexual harassment in the workplace are sometimes heard, thus it is necessary to introduce new concepts and active strategies to resolve these issues (Zhang Jin-Fen 2014, 198). In terms of *quid pro quo* sexual harassment and hostile environment sexual harassment, employers have the same liabilities that have not been distinguished by types of sexual harassment in the Act of Gender Equality in Employment in our country. Besides, obligations to prevent sexual harassment and afterward corrections and remedies are primarily applied to all companies without differentiating entity sizes. And not to mention the content of some related regulations is excessively brief, so the implementation of this Act becomes an over-weight burden for most companies which are merely small and medium enterprises in our country and even leads to drawbacks for lacking execution and being impractical (Chiao Cing-Kae 2006, 4; 2013, 10; 2014, 161). Additionally, as the aforementioned Act of Gender Equality in Employment, despite there is regulation for the non-pay parental leave in Article 16 and Article 17 states that employers may not reject employees' applications for reinstatement after the expiration of non-pay parental leave referred to in the preceding article. The overall stipulation is not yet complete and comprehensive, so some scholars consider it is necessary to legislate the non-pay parental leave separately from this Act (Yueh-Hung Hou 2019).

Protection to female workers was more emphasized in the Labor Standard Act in the past. But now we should further consider how to coordinate and make win-win situations between protection and equality after the enactment of the Act of Gender Equality in Employment. For instance, loosen some regulations that overprotect female workers to increase their job opportunities and make payments and opportunities equal to build a society with more quality and harmony between different genders (Chiao Cing-Kae 2011, 82). The typical example should be the Interpretation No. 807 of ROC Constitutional Court that pronounced that the Paragraph 1, Article 49 of Labor Standard Act which forbids women to work on night shift is against the Constitution recently⁷.

Policies that our government has conducted or is carrying out to promote employment mainly include (1) Hiring Subsidy and Award (2) Plan to Redesign Job for Middle-aged and Elderly (3) Plan of Outreach Employment Service. Though female workers are applied to the aforementioned plan, these plans are not limited to or specially designed for them (Lin Shu-Hui and Ma Cai-Zhuan 2015). Moreover, there are some employment consultation policies that encourage women to get back to workplaces such as Multiple Employment Promotion Program, Job Training and Readjustment Program and Employment Subsidy. And other policies that benefit family and promote work life balance as Expansion of Childcare Service and an Increase of Child-rearing Allowance. To motivate employers to advocate the work-life balance and create a friendly working environment, Ministry of Labor draws up "Work-life Balance Subsidy Plan" which subsidizes employ-

⁷ Regarding the analysis of the Constitutional Court Interpretations No. 807, please refer to: (Wan-Ning Hsu 2021, 124; Weng Yan-Jing 2022, 110).

ers to provide many items include “care and assistance courses”, “stress relief program”, “family-friendly policy”, “temporary care space for children and elderly”, “handbooks or guides to work-life balance resources” and “measures and assistance to support employees” who are “middle-aged and elderly”, “with disabilities”, “victims of domestic violence”, “hard-to-adapt work” or “pregnant” (Wan Su-Wan 2019, 11).

Besides, for drawbacks of laws and regulations to prohibit employment discrimination in our country, the scholar mentioned that there is no specific definition for “Indirect Discrimination” in the Act of Gender Equality in Employment. Only in the Article 2 of the Enforcement Rule for the aforementioned Act states that “employers directly or indirectly treat employees or applicants adversely because of their gender or sexual orientation shall mean discriminatory treatment.” To respond to the suggestions made by members of the International Review Committee in the ROC (Taiwan) 2nd Report on CEDAW to clarify the definition of discrimination, laws, regulations and rules related to indirect discrimination in Japan could be referred (Li Qi 2016, 110). Other scholar also mentioned the fact that laws concerning prohibition of discrimination in our country straight applied to entities of all sizes without classifications would cause heavy burden to employers of SMEs in hiring. Thus, it is essential to discreetly consider whether to elevate the threshold for the number of employees to apply the aforementioned regulations and entitle entities more conditions to disclaim this responsibility (Chiao Cing-Kae 2015, 52).

As mentioned above, issues like increasing the labor force participation rate for women, gender equality at work and work-life balance have been dealt with by Ministry of Labor and resolved through the current laws and regulations. However, lack of gender equality in employment and difficulty to achieve work-life balance, these issues actually relate to the fact that female labor force participation is lower than male. Some study indicates that the gender wage gap continues widening during the careers of men and women. The major factor usually connects with childbearing. It affects the decision of women to participate in the workplace or accept part-time jobs and the results of these decisions will then have long-term impacts on occupational labor mobility and wage growth (Tan Wen-Ling 2019). Although we have equal pay for equal work set in the Article 10 of the Act of Gender Equality in Employment, the legislative purpose of this stipulation is hardly to attain since the value of work is hard to measure and objective standard is not easy to establish (Zheng Jin-Jin 2013, 484).

Actually, the phenomenon of the gender wage gap is mainly owing to the gender segregation in the workplace. It can't be simply resolved by the stipulation of equal pay for equal work. How to sort out these structural obstacles which are unfavorable to female workers in employment? Issues like sex occupational segregation, sexual harassment at work, insufficiency of maternity protection, difficulty of work-life balance and lack of facilities for child care and long-term care shall be fixed at the same time (Chiao Cing-Kae 2019, 48). The fact that we do not have an integrated law under the current circumstance. No matter in the Act of Gender Equality in Employment, Labor Standard Act or other labor protection laws, we still rely on traditional approaches to require employers to be responsible for the prohibition to discrimination, prevention of sexual harassment and permission to maternity leave and unpaid parental leave. And we use penalties and administrative supervision to make sure of the effectiveness of these laws. It doesn't mean such approaches are all ineffective, but that it is hard to create positive changes in increasing wages of female laborers or the rate of women in management.

In accordance with the Enforcement Act of Convention on the Elimination of All Forms of Discrimination against Women, the government shall, in accordance to the Convention, establish a reporting system for eliminating all forms of discrimination against women, provide a national report every four years, and invite all relevant experts and representatives of non-government organizations to peruse such report.

According to the Conclusions and Recommendations of the International Review Committee (IRC) in the Review of the Taiwan's Fourth Report on the Implementation of CEDAW, the following three items related to the labor⁸.

(1) **Gender pay gap:** the IRC is concerned that the gender pay gap has not decreased, but even increased lately. The IRC recommends that the Government should further reduce and close the gender pay gap, by eliminating the horizontal and vertical job segregation by gender and by promoting the implementation of the principle of equal pay for work of equal value, by introducing job evaluation schemes. Furthermore, the government should consider adopting a long-term program for improving wages in female dominated areas.

(2) **Balancing family, childcare and work:** the birth rate in Taiwan is among the lowest in the world. The IRC recommends that the Government study and refer to international experience to improve the parental leave system, with the goal to design a sustainable and flexible system where all relevant stakeholders contribute to the costs in order to promote the national interest.

(3) **Sexual harassment under the Act of Gender Equality in Employment:** the IRC is concerned that according to the Act of Gender Equality in Employment, when the perpetrator of a sexual harassment case holds the higher position of authority in the company, to make a complaint, the victim nevertheless needs to go through the company's internal administrative procedure. The IRC recommends the Government to amend the Act of Gender Equality in Employment in order to include a proper independent mechanism for filing complaints concerning sexual harassment committed by the employer to the labor administration or a similar impartial body. The IRC also recommends the Government to review the enforcement mechanisms and sanctions for workplace sexual harassment cases.

Taiwan has dedicated itself to realizing goals of gender equality and empowerment of women, but the implementation through mandatory employer obligations in the Labor Standard Act and actual results did not perform as expected. Therefore, the possibility to improve the current situations via ESG (Environmental, Social and Governance) system and make contributions to raise women's economic empowerment is worth further researching.

2.3. ESG and empowerment in women

The amendment to Company Act in 2018 stipulated that a company should act in compliance with laws and that, in paragraph 2 Article 1, a company may adopt such behaviors as promoting public benefit to fulfill its corporate social responsibility (the CSR).

⁸ For the Conclusions and Recommendations of the International Review Committee (IRC) in the Review of the Taiwan's Fourth Report on the Implementation of CEDAW, please refer to the official website of the Gender Equality Committee (GEC). Available at: <https://gec.ey.gov.tw/Page/5950AEA34211CEE3/9f2fc5d5-32e8-48f0-ab95-6fcc7f6bdbe9> (accessed: 15.06.2023).

Such amendment not only asserts the importance of how internal control mechanism, including an internalized CSR, means to corporate governance, but also indicates that a company should incorporate CSR into its business (Chang-Hsien Tsai 2018, 91), which relaxes the purpose of a company from merely benefiting its shareholders to a pursuit of benefit for all, ranging from employees, clients, creditors, to a more general social beneficial measures, e. g. improving working environment, bolstering security in the workplace, building a friendly environment in a corporate, procuring green energy from outside sources, upholding fair trade, and attending to social benefit and strengthening social impact (The Team of Start-up and Social Innovation Laws 2021, 81). In other words, our legislative policy toward a company does not take shareholder primacy as principle but legalize CSR at the legislative level. Meanwhile, the Public Construction Commission, Executive Yuan (the PCC) added the criteria of CSR into the evaluation score sheet by the Procurement Evaluation Committee⁹, to promote the implementation of CSR as incentive (The Team of Start-up and Social Innovation Laws 2021, 82).

Simultaneously, the Financial Supervisory Committee (the FSC) has initiated the “Corporate Governance Roadmap 2013” since 2013, “Corporate Governance Roadmap (2018~2020)” since 2018, and “Corporate Governance 3.0 Sustainable Development Roadmap” since 2020. The FSC requested listed companies conduct a governance performance review, and the criteria for such internal control review includes environmental friendliness, food safety, safety in the workplace, and other non-financial information. The FSC also advised institution investors adopt non-financial information into its decision making process to achieve the purpose of responsible investment (Chang-Hsien Tsai 2015, 200; 2018, 144), which coincided with the core value of ESG.

Disclosure obligation, deemed the primary method promoted by the government of Taiwan for companies to implement CSR, is regulated and categorized by scale of enterprises or by industry where different measures (The Team of Start-up and Social Innovation Laws 2021, 88), e. g. easy or strict ones, are adopted. In consideration of growing attention to ESG issues by international investors and industries, the FSC issued “Corporate Governance 3.0 — Sustainable Development Roadmap” in August 2020 to point out that companies should value ESG-related issues and to provide useful ESG information for investors in their decision-making, e. g. references of international standards, such as Task Force on Climate-Related Financial Disclosures (TCFD) and other principles issued by Sustainability Accounting Standards Board (SASB), to enhance the disclosed information in the annual sustainability report. The FSC also requests listed companies of more than NTD 2 billions in paid-in capital produce and report their annual sustainability report from 2023.

In March 2022, in active response to global sustainable development and our national Net-Zero Emissions with continuous encouragement of companies’ practice in sustainable development, the FSC initiated “Sustainable Development Roadmap for Listed Companies,” and on the basis of “Corporate Governance Roadmap,” released “Sustainable Development Action Plans for TWSE- and TPEx-Listed Companies (2023),” focusing on the four pillars of “Governance,” “Transparency,” “Digitalization,” and “Innovation” to attain objectives in five main dimensions: 1) lead listed companies to reach net-zero;

⁹ Items of the score sheet include average raise for employees, work-life balance measures for employees and green procurement, please refer to the official website of the Public Construction Commission, Executive Yuan. Available at: <https://www.pcc.gov.tw/cp.aspx?n=BD735AF44339051C/> (accessed: 15.06.2023).

2) deepen companies' sustainable governance culture; 3) enhance the disclosure of sustainable information; 4) strengthen communication with stakeholders; and 5) establish an ESG evaluation and ESG digitalization. Among those dimensions, related initiative in governance culture regarding economic empowerment in women is to "Increase gender diversity among directors of listed companies: to achieve international standards of gender diversity, and in the wake of global recent push to make female representation on boards mandatory, the FSC is requiring that TWSE- and TPEX-listed companies appoint at least one female director by 2024¹⁰."

In September 22, 2022, the Taiwan Stock Exchange Corporation (the TWSE) released "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" (the "Rules"), which requires listed companies of specific industry or certain volume¹¹ produce sustainability report annually based on GRI standards, and disclose relevant economic, environmental, and social impact, as well as other requirements. According to paragraph 3 Article 3 of the Rules, the content of sustainability report by listed companies should correspond to GRI standards and explain if each item is recognized or certified by a third party. Labor-related GRI standards include, GRI 401 "Employee-employer relation," GRI 402 "Labor-management relation," GRI 403 "Occupational Health, Safety, Security and Environment," GRI 404 "Training and education," GRI 405 "Diversity and Equal Opportunity for employees," GRI 406 "Non-discrimination," GRI 407 "Freedom of association and Collective negotiation," GRI 408 "Child labor," and GRI 409 "Forced labor." It is reported that the sustainability report could contain as various content as possible for employment issues, and that besides labor-management, HSSE, collective negotiation, it also illustrates labor protection, non-discrimination, and non-statutory elements as training and diversity.

Besides, in pursuit of achieving the Target 5.5 of Taiwan SDGs to increase the proportion of female managers of listed companies; and guide and encourage women to be enterprise representatives, the FSC has initiated its "gender equality action plans (from 2022 to 2025)" for coordinating the Corporate Governance 3.0 — Sustainable Development Roadmap, and targeting to reach the goal of each gender of representatives amounting $\frac{1}{3}$

¹⁰ Please refer to the official website of the Financial Supervisory Association. Available at: https://www.fsc.gov.tw/ch/home.jsp?id=96&parentpath=0,2&mcustomize=news_view.jsp&dataserno=20230328001&dtable=News (accessed: 15.06.2023).

¹¹ According to the Paragraph 1, Article 2 of "the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies", a listed company is under one of the following circumstances, it shall prepare and file a sustainability report in Chinese according to these Rules.

At the end of the most recent fiscal year, the company falls into the food industry, chemical industry and financial and insurance industry prescribed in the Taiwan Stock Exchange Corporation Key Points for Classifying and Adjusting Categories of Industries of Listed Companies.

The financial report for the most recent fiscal year submitted pursuant to Article 36 of the Securities and Exchange Act indicates that no less than 50% of the company's operating revenue is derived from food and beverage.

The financial report for the most recent fiscal year submitted pursuant to Article 36 of the Securities and Exchange Act indicates that the company's share capital has achieved no less than NT\$2 billion, provided the above may not apply to a company of share capital less than NT\$5 billion until 2023. The term "financial report" referred to in paragraphs 2 and 3 means the consolidated financial report prepared in accordance with the "regulations governing the preparation of financial reports by specific industries" made and promulgated by the competent authorities. If a listed company has no subsidiary, the financial report means an individual financial report.

of listed companies. However, the FSC could examine such implementation by campaigning for gender diversity, and review the gender ratio of the Board or Audit Committee, regardless of which are not regulated by laws.

In the global wake of ESG, it also brings influences on Taiwan corporations. Aside from the FSC's requirement of sustainability report, with growing interest in sustainable investment from investors and with inclusion of sustainable management in the portfolio (Zhuang Yong-Cheng 2022, 51), required by the FSC, corporations are encouraged to commit themselves to ESG. Also, Taiwan Labor Funds request the submission of report if the appointed institution investors make investment in companies that produce sustainability reports, and thus, to appeal to institutional investment and talent acquisition, corporations would stay committed to ESG.

With these executions, non-listed companies or small enterprises still actively announce their sustainability reports¹², while in the required companies' report, diversity and inclusion (GRI 405), including sex ratio of managers¹³, and employee-employer relation for better benefit of pregnancy leave¹⁴, are revealed.

3. Conclusion

The Taiwanese government is aware that participation of females in the labor market is favorable to boost the economy of a country. But due to factors of marriage and child raising, women leave the workforce earlier. So the government has put much effort into promoting a gender-friendly workplace, improving systems of employment and welfare and encouraging women thrive. Like many measures in the Act of Gender Equality in Employment such as unpaid parental leave, maternity leave, pregnancy checkups leave, rest and recuperation (R & R) for pregnant employees and family care leave. Also, employers are required to deem breastfeeding time as working time, employees are entitled to request their employer to reduce working hours one hour per day or to reschedule working hours for the purpose of raising children of less than three years of age, and employers with one hundred employees or more shall provide childcare facilities or suitable childcare measures and breastfeeding rooms¹⁵.

In addition, the parental leave allowance is stipulated into the Employment Insurance Act and raising maternity benefits in the Labor Insurance Act, the government encour-

¹² Financial Supervisory Commission does not require unlisted companies to disclose their Sustainability Report publicly, but there are still some unlisted companies publish their ESG Report such as Far Eastern SOGO Department Stores. The Company also emphasized the honor for its president who is awarded Asia's Top Sustainability Superwomen. Available at: https://esg.sogo.com.tw/4-4_detail.php?pid=960 (accessed: 15.06.2023).

¹³ For instance, the sex ratio of managers of Wistron Corporation is 68:32 (<https://esg.wistron.com/ch/social/employee/DandI> (accessed: 15.06.2023)); and the TSMC announced its female manager ratio in 2011 is 13%, and the it expected to achieve 14% in 2012 (https://esg.tsmc.com/download/file/2021_sustainabilityReport/chinese/c-all.pdf#page=132 (accessed: 15.06.2023)).

¹⁴ TSMC announced the plan to support the growth of TSMC babies in its Sustainability Reports. The Company said it is about to offer NTD 10 thousand for per child as maternity subsidy, extend maternity leaves from 8 weeks to 12 weeks, and provide paternity leave 10 days to parents with child under one-year-old (https://esg.tsmc.com/download/file/2021_sustainabilityReport/chinese/c-all.pdf#page=136 (accessed: 15.06.2023)).

¹⁵ Regarding the relevant policy, please refer to the official website of the Ministry of Labor. Available at: <https://wlb.mol.gov.tw/Page/Content.aspx?id=10> (accessed: 15.06.2023).

ages enterprises to formulate amicable measures superior to current laws. From another perspective, enterprises gradually value concepts of sustainable development like CSR (Corporate Social Responsibility) and ESG (Environment, Social, Governance). SDGs (Sustainable Development Goal) also establishes corporate responsibilities. Goal 8 focuses on the field of labor force. The full title is to foster sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all. Decent work for all means “productive work for women and men in conditions of freedom, equity, security and human dignity and the rights of workers in terms of conditions of work safety, remuneration and social safety net to assure communications between employees and employers to decide working conditions then achieve equality of opportunity and treatment for all women and men” (Tanaka Ryusuke 2022, 93). Since “the accomplishment of decent work” is difficult to be defined by objective standards and unworkable to achieve through mandatory standardized rules or penalties which are normally used as the method guarantee effects in traditional labor laws. Therefore, we should not be limited by statutes but to cooperate with soft laws to attain the goal of decent work via a variety of means (Toki Masahito 2022, 89).

In spite of the fact that only some enterprises which belong to specified industries or listed companies of certain sizes are required to prepare the Sustainability Report, and in accordance with the “Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies,” it simply requires that “in the sustainability report, a listed company shall disclose what Content Index of the GRI Standards corresponds to the contents of the report and specify in the report.” Enterprises still have a lot of discretion in preparing the Sustainability Report. It seems that ESG is expected to be the role of soft laws and its combination with hard law like labor laws, and thus labor rights could be strengthened.

If the law simply requires enterprises to have protective measures like unpaid parental leave, the Taiwanese government could emphasize the value of ESG indicators and the vision of decent work to promote employees to utilize such measures or elevate proportions of women in managerial positions. By integrating labor laws and regulations and GRI Standards into enterprises’ Sustainability Reports, Taiwan is striving to achieve the goal of effectively using ESG concepts and information disclosed by enterprises to further improve our working conditions.

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