

直接員工薪資 Q&A

Direct Employee Salary Q&A

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目錄

Table of contents

此薪資 Q&A 匯集了直接人員常見的薪資問題，提供給新進人員及對於薪資內容不甚瞭解的直接人員們參考，若您有任何其他疑問，歡迎向人事課承辦人員詢問。

This salary Q&A brings together the common salary questions of direct employee, It is provided as a reference for new recruits and direct employee who do not know much about the salary content. If you have any other questions, please feel free to ask the personnel in charge of the HR department.

1. Q：主要的薪資結構 main salary structure	3
2. Q：工作日加班，加班費怎麼計算？ Working overtime on weekdays, how to calculate overtime pay	3
3. Q：休息日加班，加班費怎麼算？ Working overtime on rest days, how to calculate overtime pay	4
4. Q：例假日加班，加班費怎麼計算？ working over time on Holidays, how to calculate overtime pay	5
5. Q：國定假日加班，加班費怎麼算？ Working overtime on National Holiday, how to calculate overtime pay	5
6. Q：特休未休怎麼結算？ How to settle the untaken special leave	6
7. Q：補休未休怎麼結算？ How to settle compensatory leave for the untaken special leave?	6
8. Q：考勤懲扣怎麼計算？ How to calculate the attendance penalty deduction	7
9. Q：每月薪資發放日期？ Monthly payroll date	8
10. Q：二班制出勤獎金如何計算？ How is the attendance bonus for the second shift system calculated ..	8
11. Q：所得稅稅率？ Income tax rate	8

CM 廠：81-2234 張爾懿；CT 廠：82-2211 梁筱嫻

CM Factory: 81-2234 Zhang Eryi; CT Factory: 82-2211 Liang Xiaolai

1. Q：主要的薪資結構？Primary salary structure?

A：本俸+出勤獎金 Basic salary + attendance bonus

※出勤獎金詳看 Q10 Attendance bonus see Q10 for details

2. Q：工作日加班，加班費怎麼計算？How to calculate overtime pay for Overtime on Working days?

A：工作日**加班**：(倍率圖示) Overtime on Working days (enlargement graphic)

第 1~第 2 個小時的部分：每小時平均薪資×1.3334。

For the 1st ~ 2nd hours : Average salary per hour × 1.3334

第 3~第 4 個小時的部分：每小時平均薪資×1.6667。

For the 3rd ~ 4th Hours : Average Salary per hour 1.6667

例子：小華月薪 26,400 元，每小時平均薪資=26,400÷30 天÷每天 8 小時=110。

Example: Xiaohua's monthly salary is 26,400 yuan, the average hourly salary = 26,400 ÷ 30 days
÷ 8 hours per day = 110.

今小華加班 4 小時，則加班費第 1~2 小時=(110×1.3334)×2≈293 元。

Today, Xiaohua works 4 hours of overtime, and the overtime pay for the first to second
hours = (110×1.3334)×2≈NT\$293

第 3~4 小時=(110×1.6667)×2≈367 元。

The 3rd to 4th hours = (110×1.6667)×2≈NT\$367

故小華平日加班 4 小時**加班費**可領 293+367=660 元。

Therefore, Xiaohua can receive 293+367= NT\$660 for overtime work of 4 hours on
weekdays.

3. Q：休息日加班，加班費怎麼算？Working overtime on rest days, how to calculate overtime pay

A：休息日**加班**：(倍率圖示) Rest Overtime pay (enlargement graphic)

加班第 1~第 2 個小時的部分：每小時平均薪資×1.3334。

Overtime for the 1st ~2nd hours : Average salary per hour ×1.3334

加班第 3~第 8 個小時的部分：每小時平均薪資×1.6667。

Overtime for the 3rd ~ 8th hours : Average salary per hour ×1.6667

若加班超過第 8 個小時的部分：每小時平均薪資×2.6667。

If the overtime work exceeds the 8th hour: Average salary per hour ×2.6667

例子：小華月薪 26,400，每小時平均薪資=26,400÷30 天÷每天 8 小時=110。

Example: Xiaohua's monthly salary is 26,400, the average hourly salary = 26,400 ÷ 30 days ÷ 8 hours per day = 110.

今小華休息日加班 9 小時，則加班費第 1~2 小時=110×1.3334×2≈293 元。

Today, Xiaohua works 9 hours of overtime on the rest day, and the overtime pay for the first to second hours = 110×1.3334×2≈NT\$293

第 3~8 小時=110×1.6667×6≈1,100 元。

The 3rd ~ 8th hours : =110×1.6667×6≈NT\$1,100。

第 9 個小時=110×2.6667≈293 元。

The 9th hours: 110×2.6667≈NT\$293

故小華休息日加班 9 小時**加班費**可領 293+1,100+293=1,686 元。

Therefore, Xiaohua can receive for overtime work pay of 9 hours on rest days.

293+1,100+293= NT\$1,686

休息日當天出勤可領=880(不管休息日有無出勤皆有)+1,686(休息日出勤加班費)

Attendance on rest days can be claimed = 880 (Regardless of attendance on holidays)
+1,686 (overtime pay for attendance on rest days)

4. Q：例假日加班，加班費怎麼計算？working overtime on Holidays, how to calculate overtime pay

A：公司規定例假日不得上班，若例假日當日需加班，則要與休息日調休，而加班費計算同休息日之計算方式。

The company regulation that it is not allowed to work on holidays, If you need to work overtime on a holiday, It should be adjusted with the rest day, and the calculation method of overtime pay is the same as the rest day.

例子：小華下週例假日非不得已一定要上班，那必須與下週之休息日調休，而加班費以休息日

之方式計算，則下週休息日變為例假日，下週例假日變為休息日。(公司一週週期為週日至週六)

Example: Xiaohua has to go to work on the next week' s holiday, so it must be adjusted with the next week' s rest day, and the overtime pay is calculated on the basis of the rest day, then the next week' s rest day becomes a regular holiday, and the next week' s regular holiday becomes for rest days. (The company's weekly cycle is Sunday to Saturday)

5. Q：國定假日加班，加班費怎麼算？ National Holiday Overtime , How to calculate overtime pay

A：國定假日加班：(倍率圖示) National Holiday Overtime: (enlargement graphic)

國定假日加班者，除原本休假應領之薪資外，另給每小時平均薪資×2。

Those who work overtime on national holidays, in addition to the salary that should have been paid during the vacation, In addition, the average hourly salary × 2.

例子：小華月薪 26,400(不含交通津貼)，每小時平均薪資=26,400÷30 天÷每天 8 小時=110。

Example: Xiaohua's monthly salary is 26,400 (excluding transportation allowance), the average hourly salary = $26,400 \div 30 \text{ days} \div 8 \text{ hours per day} = 110$.

今小華國定假日加班 9 小時，則加班費 = $110 \times 9 \times 2 = 1,980$ 元。

Today Xiaohua works 9 hours of overtime on national holidays, then the overtime pay = $110 \times 9 \times 2 = \text{NT\$}1,980$

國定假日當天出勤可領 = 880 (不管國定假日有無出勤皆有) + 1,980 (國定假日出勤加班費)

Attendance on national holidays can be claimed = 880 (regardless of attendance on national holidays) + 1,980 (overtime pay for national holidays)

6. Q：特休未休怎麼結算？ How to settle the untaken special leave

A： 每小時平均薪資 × 特休未休時數 = 特休結算金額

Average hourly salary × number of hours of special leave = special leave settlement amount

7. Q：補休未休怎麼結算？ How to settle compensatory leave for the untaken special leave

A： 每小時平均薪資 × 補休結算倍率 × 補休未休時數 = 補休結算金額

Hourly average salary × compensatory leave settlement ratio × compensatory leave untaken hours = compensatory leave settlement amount

國定假日遇個人例假日：2 倍。

National holidays and personal holiday leave : 2 times.

國定假日遇個人休息日：前 2 小時 1.3334 倍；後 6 小時 1.6667 倍。

National holidays and personal holiday leave: 1.3334 times in the first 2 hours; 1.6667 times after 6 hours.

※ 補休之時數必須於當季(3、6、9、12 月)前提出申請使用；如未休完，於次月(5、8、11、次年 2 月

10 號)薪資作業時結算薪資發放，並以第 5、8、11、次年 2 月 10 日之每小時平均薪資計算補休結算金。

※ Compensatory leave of Untaken special leave must be applied for before the current quarter (March, June, September, December); If the special leave haven't used, the salary will be settled during the salary operation of the next month (May, August, November and February 10 of the next year), and calculated based on the average hourly salary on the May, August, November and February 10 of the next year Compensatory leave settlement.

8. Q：考勤懲扣怎麼計算？How to calculate the attendance penalty deduction?

A：

8-1. 事假：1 年事假上限共 14 天(112 小時)，申請事假之部分，不給付薪資。

Personal Leave: A maximum 14 days personal leave for 1 year

例子：小華今年請假 14 天，則 14 天之部分不給薪(本俸)。

Example: This Year Xiaohua Leave for 14 days, The part of 14 days will not be paid (basic salary)

8-2. 病假 Sick Leave：

8-2-1. 未住院：未住院病假 1 年共 30 日(240 小時)，申請病假之部分，支領半薪【(本俸) ÷ 2】。

Not hospitalized: A total of 30 days (240 hours) of non-hospitalized sick leave in one year, half pay for the part of sick leave applied
【(Basic salary) ÷ 2】.

8-2-2. 住院：住院病假 2 年內合計不超過 1 年，申請病假之部分，支領半薪【(本俸) ÷ 2】。

Hospitalization: the total of hospitalization sick leave within 2 years shall not

exceed 1 year, and the part of the application for sick leave shall receive half salary(Basic salary) ÷ 2】.

8-3. 曠工：不支付曠工部分之本俸。

AWOL: The basic salary for absent without official leave will not be paid.

9. Q：每月薪資發放日期？Monthly payroll date?

A：分 2 次發放，每月 25 號發放當月 1~15 號的薪資(本俸的一半)。

Salary will be issued into 2, On the 25th of each month, the salary from the 1st to the 15th of the month will be issued(half of the salary).

每月 10 號發放上月 16~月底的薪資(本俸的一半+加班費+出勤獎金)。

On the 10th of each month, the salary from the 16th to the end of the previous month (half of the basic salary + overtime pay + attendance bonus) will be issued.

10. Q：二班制出勤獎金如何計算？How is the attendance bonus for the second shift system calculated?

A：出勤獎金=個人小時薪資率×倍率×每日出勤考核基數×當月出勤考核發放比例。

Attendance bonus = individual hourly salary rate × multiplier × daily attendance assessment base × attendance assessment distribution ratio of the current month.

11. Q：所得稅稅率？Income tax rate?

A：

	居留滿 183 日以上 Stay for more than 183 days	居留未滿 183 日 Stay less than 183 days	
		每月所得<基本工資×1.5 Monthly income < basic salary × 1.5	每月所得>基本工資×1.5 Monthly income > basic salary × 1.5
所得稅率 Income tax rate	6%	6%	18%

※基本工資依中華民國勞動部-基本工資審議委員會每年之公告為準

※Basic salary according to the Ministry of Labor of the Republic of China- The annual announcement of the Basic Salary Review Committee shall prevail

註 1: 每小時平均薪資=(本俸+出勤獎金)÷30 天÷8 小時 Note 1: : Average salary per hour = (basic salary + attendance bonus) ÷ 30 days ÷ 8 hours

註 2: 加班時數查詢路徑: 華通 Intranet→人事線上系統→個人考勤查詢→加班記錄查詢 Note 2: Inquiry path for overtime hours: Compeq Intranet→Personnel Online System→Personal Attendance Inquiry→Overtime Work Record Inquiry

註 3: 特休時數查詢路徑: 華通 Intranet→人事線上系統→個人考勤查詢→休假查詢→特休 Note 3: Inquiry path for special leave hours: Compeq Intranet→Personnel Online System→Personal Attendance Inquiry→Leave Inquiry→Special Leave

註 4: 補休時數查詢路徑: 華通 Intranet→人事線上系統→個人考勤查詢→休假查詢→補休 Note 4: Inquiry path for compensatory leave hours: Compeq Intranet→Personnel Online System→Personal attendance query→leave query→compensatory leave

註 5: 二班制加班倍率: Note 5: Two-shift overtime ratio:

二班制倍率 Two-shift ratio				
加班時數 Overtime hours	工作日倍率 working day multiplier	休息日倍率 rest day multiplier	國定假日倍率 National holiday multiplier	
1	1.3334	1.3334	2	
2				
3	1.6667	1.6667		
4				
5	平常日 normal day 至多加班 4 小時 Up to 4 hours of overtime			2.6667
6				
7				
8				
9 以上 9 hours Above				

