

## 依據勞動基準法第28條規定

# ACCORDING TO ARTICLE 28 OF THE LABOR STANDARDS ACT

雇主有歇業、清算或宣告破產之情事時，勞工之下列債權受償順序與第一順位抵押權、質權或留置權所擔保之債權相同，按其債權比例受清償；未獲清償部分，有最優先受清償之權：

**When an employer has suspended or liquidated its business or has declared bankruptcy, the following creditor rights of the workers shall be regarded equal to the creditor rights of those with mortgage rights, pledges or liens of the top priority, and the workers shall be paid in accordance with the proportion of their creditor rights; workers shall have top most priority to receive the remaining amounts owed to them:**



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- 一、本於勞動契約所積欠之工資未滿六個月部分。
- 二、雇主未依本法給付之退休金。
- 三、雇主未依本法或勞工退休金條例給付之資遣費。

**1. Less than six months of wages to be paid to the workers according to the labor contract.**

**2. Retirement pensions that the employer has failed to disburse in accordance with the act.**

**3. Severance pay that the employer has failed to disburse in accordance with the act or the labor pension act.**





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雇主積欠之工資、退休金及資遣費，經勞工請求未獲清償者，由積欠工資墊償基金依第二項規定墊償之；雇主應於規定期限內，將墊款償還積欠工資墊償基金。

**Wages, pensions and severance pay owed by employers and remained unsettled after concerned workers have filed their requests shall be paid first from the Arrear Wage Payment Fund according to Paragraph 2; such employers shall then repay the amounts to the Arrear Wage Payment Fund within a specified period.**

