

題目	勞退新制實施後員工福利知覺與工作態度關係之研究
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摘要	<p>勞工退休金條例的實施與法定福利保障的改變，使得企業在福利管理上，必須調整相關福利措施以為因應。企業員工知覺自身權益保障與企業福利措施之間的平衡，受到勞退新制的推行而有所影響，因此勞退新制會進而改變了員工的工作態度與行為。</p> <p>研究結果發現，就勞退新舊制度的法定福利而言，員工對於勞退新制實施的知覺，會正向影響其工作滿足、組織承諾及負向影響其離職傾向，與此三者之間皆有顯著相關。研究亦發現依據勞退新制，企業給予員工的福利措施會經由工作滿足與組織承諾的中介來影響其離職傾向，顯示企業配合政府政策提供法定福利的保障，有利於企業員工工作態度的改善以及離職率的減少。</p>
關鍵字	勞工退休金制度、工作滿足、組織承諾、離職傾向、福利管理
Title	The Relationship of Employees' Perceived Benefit of the New Pension System and Work Attitudes
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Abstract	<p>The implementation of the new pension system has brought about major adjustments of welfare management on the part of enterprises in Taiwan. Retirement security derived from the new pension system has resulted in the changes of work-related attitudes on employees as well. The purpose of this study is to investigate the effect of the implementation of the new pension system on employees' perception and work attitudes.</p> <p>It is found that employees' perception of the new pension system has a positive effect on their job satisfaction and organizational commitment as well as a negative effect on their intention to quit. The results confirm that the new pension system is conducive to the enhancement of employees' job satisfaction and organizational commitment as well as the reduction of organization's turnover rate. Suggestions and recommendations for future research are discussed.</p>
Key Words	Labor Pension System, Job Satisfaction, Organizational Commitment, Intention to Quit, Benefit Management.