

行動者的失敗？或是結構的限制？ ——臺灣勞工退休金改革的再辯證

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本文企圖發展一個所謂「結構中的行動者」的分析架構，從資本主義的制度結構瞭解行動者的政策偏好以及行動者之間的策略互動與權力不對稱，進而分析臺灣勞工退休金新制為何會採取個人帳戶制。1984年國家希望透過勞基法促進產業升級，卻造成企業年金與資本主義制度結構之間的制度性錯置。1990年代行動者開始尋找勞退金與資本主義之間制度均衡。在民主化之後，國家必須爭取勞工支持和選票，同時也要避免過重的勞動成本負擔。因此個人帳戶制度成爲主要的制度選擇；確定給付制的附加年金保險只是敷衍勞工的虛幻承諾。

關鍵字：勞工退休金、行動—結構、比較資本主義、結構中的行動者、中小企業爲核心的發展型體制

Actors or Structure?

—A New Explanation of the Labour Pension Reform in Taiwan

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ABSTRACT

This article attempts to develop an analytical framework “actors with structure” to understand how actors’ policy preferences, strategic interactions and power asymmetries are shaped by capitalist structure, and to explain why the Individual Account was chosen in the Labour Pension Act. In 1984, the Labour Standard Act was introduced to facilitate industrial upgrading, but resulted in an institutional misfit between the SMEs-dominated developmental regime and the DB corporate pension system. From the early 1990s, actors attempted to look for a new institutional equilibrium between the corporate pension system and capitalist structure. After democratisation, the state faced a straitened challenge: on the one hand, to vie for labour’s support and votes; on the other hand, to avoid huge labour costs. Therefore, the Individual Account was chosen, and the DB pension scheme was a political strategy for appeasing labour.

Key Words: corporate pension, action-structure, comparative capitalisms, actors within structure, the SMEs-dominated developmental regime