從臺灣困境出發：公正轉型的制度路徑與永續揭露機制

雲林縣產業總工會 林志玩 理事長



文／林冠良（國立政治大學法律學院勞動法與社會法組碩士生）

- **淨零政策勢在必行，但應重視「時程」的調整**

雲林與高雄同樣是高碳排產業聚集地，因此在推動淨零轉型的過程中首當其衝、受到深刻影響。與談人雲林縣產業總工會林志玩理事長指出，在聆聽 Krause 教授對於德國完整的制度經驗後，深刻感受到我國與之間的落差巨大！主要原因在於：第一、台灣國內工會整體量能有限；第二、台灣社會大眾對「公正轉型」的概念與意識尚未普及。林理事長認為，極端氣候的發生與每個國家、族群乃至個人皆有關聯，人人都有責任。淨零轉型的方向確實無可避免，但考量到工會能力與社會條件，政策推動的「時程」應採取滾動式調整，才能兼顧實際可行性與公平性。

- **中小企業處境艱困，平衡政策與勞工權益**

林理事長進一步指出，雖然國營事業與大型企業多具備配合政府政策的能力，但臺灣以中小企業為主，業者在轉型過程中往往面臨更大壓力。根據觀察，臺灣中小企業平均壽命僅約13年，若再為達成政策要求而承受額外成本，恐導致企業存續期縮短，進而影響勞工就業與權益。這也突顯出，在推動淨零政策時，如何在「公正轉型」與「經濟存續」之間取得平衡，格外重要。

- **化被動為主動：重視利害關係人與永續報告書的落實**

林理事長談到另一個關鍵議題—「利害關係人」的角色。他認為工會應由被動轉為主動，促使企業理解利害關係人在整個淨零轉型過程中的重要性，並要求企業公開相關資訊，說明其因應政府政策可能造成的影響。此外，他強調「永續報告書」的推廣與完善至關重要。透過資訊透明揭露，不僅可保障受轉型影響者的知情權，也應建立完善的「審查機制」與獎懲規範，確保報告書真正發揮監督與問責功能。唯有落實程序正義，才能實現「不遺落任何人」的公正轉型目標。

- **多方合作，尋求環境與經濟的平衡**

最後，林理事長強調，環境保護與經濟發展之間必須尋求平衡。無論是地方或全國性層級的工會，都應共同努力推動目標；同時，政府除輔導企業轉型外，也應關注勞工與其他受衝擊的利害關係人。林理事長期盼，透過勞、資、政協力，能在考量各產業特性的基礎上，逐步建構出具體且可行的公正轉型制度，真正落實永續發展的價值。

Starting from Taiwan's Challenges: Institutional Pathways and Sustainability Disclosure Mechanisms for a Just Transition

Chih-Wan Lin, President, Yunlin County Confederation of Trade Unions—A Discussant's View



By Guan-Liang Ling—LL.M. Candidate, School of Law, National Chengchi University

- **The Net-Zero Policy: An Inevitable Course, Yet Requiring Pragmatic Timetable Considerations**

At the outset, Chairman Lin Chih-Wan of the Yunlin County Industrial Federation of Trade Unions emphasized that, much like Kaohsiung, Yunlin is home to highly carbon-intensive industries and therefore faces profound challenges in the process of net-zero transition. However, after learning about the comprehensive institutional framework of Germany, he observed a significant gap between Taiwan and that model. First, Taiwan's trade unions possess limited organizational capacity; second, there remains a general lack of awareness and understanding of the concept of *just transition* domestically.
Chairman Lin thus asserted that while the emergence of extreme climate events signifies that every nation, community, and individual bears responsibility—and while the principle of net-zero carbon emissions is itself irreversible—the key lies in adjusting the *timeline* of implementation in a pragmatic and flexible manner, taking into account the aforementioned constraints.

- **Small and medium-sized enterprises are facing difficult circumstances, balancing policy measures with workers' rights.**

Furthermore, Lin underscored that although state-owned enterprises and large corporations have the capacity to align with governmental net-zero policies, Taiwan's economy is dominated by small and medium-sized enterprises (SMEs), which may find it difficult to adapt to such stringent measures. He noted that the average lifespan of an SME in Taiwan is merely thirteen years. If the pressure to meet policy requirements shortens this lifespan further, it could ultimately undermine workers' rights and interests. This reality, Lin suggested, highlights the necessity of striking a delicate balance between the pursuit of net-zero objectives and the core values of a just transition.

- **From Passive to Proactive: Recognizing the Role of Stakeholders and Promoting Sustainability Reporting**

Another major theme in Chairman Lin's remarks centered on the role of *stakeholders*. He advocated that trade unions should take on a proactive role in ensuring that enterprises recognize the critical importance of stakeholders throughout the net-zero transition process. Unions should demand that enterprises disclose relevant information concerning potential impacts arising from government policies.

Through the promotion of *sustainability reports*, Lin argued, the process of information disclosure should not only guarantee the *right to know* for those affected by just transition measures but should also emphasize the importance of establishing a *review mechanism* within such reports. By embedding systems of reward and penalty, these mechanisms can better reflect procedural justice and substantiate the principle of "leaving no one behind."

- **Collaborating across multiple sectors to seek a balance between environmental and economic considerations.**

Lastly, Lin expressed his hope for achieving a balanced relationship between environmental protection and economic activity. He stressed that both local and national trade unions must work toward this shared goal. At the same time, the government must not limit its role to merely assisting enterprises in transitioning but must also address the needs of workers and other impacted stakeholders. Lin called for a tripartite collaboration among labor, management, and the state—one that takes into account the unique characteristics of key industries—in order to establish and embody the true spirit of a just transition.