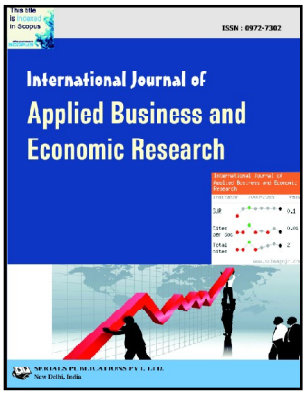

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A Case Study of Vietnamese Workers in Taiwan: Determinants and their Impacts on Job Satisfaction

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Abstract: Due to the change in labor force participation, requirement in the workplace in line with health and well-being priorities, most Taiwanese do not want to invest in and work for "3K industry" which is a Japanese term for hard working, dirty and dangerous jobs. In order to fulfil the labor shortage and reduce the labor cost, the Taiwanese government allows foreign workers to be hired in several industries. Foreign workers have to face many problems including long working time, low pay, short rest time, salary not accordance with the working time, abuse, forced labor, and other issues. It is not difficult to recruit foreign workers, but difficult to manage them. The foreign workers from different countries and cultures have created a multi-faceted workforce and multi-national phenomenon in the Taiwanese company. Therefore, there is an urgent need for more systematic research on how to effectively manage foreign workers and how to deal with cross cultural issues. Based on the cross-cultural theory and the national policy as an intermediary variable, this paper explores the job satisfaction of Vietnamese workers in Taiwan. In this paper, the Hofstede national cultural value model is used to study the impact of national cultural values to Vietnamese laborers in Taiwan. The questionnaire survey is adopted to collect data. The data analysis method mainly adopts the linear regression model and the statistical software is used to analyze data and validate the research hypothesis. Based on the obtained results, it was found that the Labor Standards Act has an impact on satisfaction; cross-cultural values have an impact on satisfaction; and national policies have an intermediary effect on cross-cultural satisfaction.

Keywords: Foreign labor, Cross-cultural aspect, National policy, Job satisfaction.

JEL Classification: C12, K31, M54

INTRODUCTION

Due to the change in labor force participation, requirement in the workplace in line with health and well-being priorities, most Taiwanese do not want to invest in and work for "3K industry" which is a Japanese

term for hard working, dirty and dangerous jobs. In order to fulfil the labor shortage and reduce the labor cost, the Taiwanese government allows foreign workers to be hired in several industries. According to Ministry of Labor, there are about more than 600,000 foreign workers in Taiwan in 2017. It is reported that Vietnamese is the second largest foreign group of workers in Taiwan and is a crucial element of labor market. At present, the Taiwanese labor law stipulates that the basic salary for foreign workers in the industry is 2,100 Taiwanese dollar and it is not difficult to see the essence of the labor policy. It seems that this law only benefits the employer. Foreign workers have to face many problems, including long working time, low pay, short rest time, the salary not accordance with the working time, abuse, forced labor, and other issues.

The foreign labor policy, including basic salary, welfare, overtime pay and so on, has impact on both employers and employees. Definitely, the policy affects the foreign workers, including their work satisfaction and work attitude.

"It is not difficult to recruit foreign workers, but difficult to manage them" (Zhou, 2009). Foreign workers in each country have to face their own problems and individual industries face their own problems with foreign workers. Each country has different policies and measures, depending on the country conditions. The foreign workers from different countries and cultures have created a multi-faceted workforce and multi-national phenomenon in the Taiwanese company. Therefore, there is an urgent need for more systematic research on how to effectively manage foreign workers and how to deal with cross cultural issues, including the differences in work attitudes, manners, customs, social organizations and so on.

RELATED STUDIES

National Culture Values

It is clear that labor migration has become a major strategy for many governments around the world. The foreign workers in Taiwan include foreign professionals (white-collar workers) and foreign workers (blue-collar workers). These two types of workers have to get the permission from the Council of Labor Affairs (CLA), Executive Yuan, to be able to work in Taiwan. The Bureau of Vocational Training (BVT), one of the organizations within the CLA, was designated as the agency with official responsibility for handling all matters relating to foreign workers (Hsu and Liao, 2016). Foreign workers in Taiwan have reported that they have encountered several problems. One problem is that of dealing with the various forms of behavior or habits of different foreign workers, given the fact that they are born and raised in different cultures and environments to those of the native workers with whom they work alongside.

It is widely accepted that culture is a set of learned core values, beliefs, standards, knowledge, morals, laws, and behaviors that individuals and societies in different countries share and that also defines ways in which people act, feel, and view themselves and everyone around them (Mitchell 2000). Foreign workers in Taiwan may have difficult time due to culture differences. It might be not only because Taiwan organizations tend to maintain their own culture but because they persist their own corporate cultures as well, meaning that foreign workers would take double burdens from both national culture differences and unique corporate cultures when working in Taiwan.

Hofstede (1980, 1991) defines national culture as 'software of the mind', placing emphasis on cultural values, which he states is the predisposition to choose certain dealings or situations instead of others, but

which is also made apparent in other ways, such as rituals and symbols. Hofstede (1980) also suggests a key cultural types theory which purports that national cultural differences occur across four key dimensions in the workplace: power-distance, individualism, uncertainty avoidance and male style. The fifth dimension (long term versus short- term orientation) was added later through the joint efforts of Hofstede and Bond (1988).

National Policy

In a globalized environment, immigrant labour is an important source of human capital to complement and enhance economic growth. In Asia, migrants are moving to more developed countries such as Japan, South Korea, Singapore and Taiwan. These labour destination countries' immigration policies have similarities, but there are several differences as well, indicative of how adequately the policies have been integrated into the broader economic and social policy frameworks (Amarjit Kaur, 2010). In these countries, mostly men are employed in occupations shunned by locals and are generally paid lower wages than native workers and they often work under appalling working conditions. Their labour enables these countries to maintain their competiveness in the global economy.

The treatment and exploitation also varies between countries and each country has devised its own policies to deal with these problems. The labour exporters thus need to exchange experiences among themselves and also engage on more equal terms with the labour-importing countries (Migration News, 2014).

Job Satisfaction

Job satisfaction defines as "a pleasurable or positive emotional state resulting from the appraisal of one's job or job experiences" (Locke, 1976). It is important to examine satisfaction of foreign workers because most individuals spend a large part of their career working (Liou *et al.,* 2012). Job satisfaction measures the degree to which employees enjoy their work, which leads to better task performance. Job satisfaction includes the feelings, attitudes, or preferences of individuals regarding their work. When people speak of an employee's job attitude, they are likely referring to his or her job satisfaction. Therefore, the job satisfaction is an important variable that reflects employees' thoughts and feelings about their job and workplace (Turkyilmaz *et al.,* 2011). As a result, job satisfaction is a function of the extent to which one's needs are satisfied in a job. Happiness at work or feeling satisfied with work is crucial for employees and organizations. Employees with low job satisfaction will lead to various detriments effects on their performance as well as the organization performance (Davar & Bala, 2012).

For the last few decades, job satisfaction has been one of the most popular interests' among scientists, researchers and practitioners (Blood, Ridenour, Thomas, Qualls & Hammer, 2002; Klassen & Chiu, 2010b; Malik, Nawab, Naeem & Danish, 2010; Platsidou & Agaliotis, 2008; Perrachione, Rosser & Petersen, 2008). According to Paul Spector "[job satisfaction] is the most frequently studied variable in organizational research" (Spector, 1997).

In the other hand, life satisfaction was defined as an individual's global assessment of his or her life in positive terms (Diener, Suh, Lucas, & Smith, 1999). Life satisfaction is also defined as an overall assessment of feelings and attitudes about one's life at a particular point in time ranging from negative to positive.

Subjective life satisfaction is a measure of an individual's perceived level of wellbeing and happiness. It is frequently assessed in surveys, by asking individuals how satisfied they are with their own lives.

Problem which appears in the research field of job satisfaction is a great number of various instruments that measure the phenomenon. Some of the examples are: the Job Descriptive Index (JDI) (Roznowski, 1989; Smith, Kendall & Hulin, 1969); the Minnesota Satisfaction Questionnaire (MSQ) (Weiss, Dawis, England & Lofquist, 1967); the Job Diagnostic Survey (JDS) (Hackman, Oldham, 1974); the Job in General Scale (JIG) (Ironson, Smith, Brannick, Gibson & Paul, 1989); the Global Job Satisfaction (GJS) (Rice, Gentile & McFarlin, 1991); the Job Satisfaction Survey (JSS) (Spector, 1985), etc.

METHODOLOGY

Research design

Hofstede (1980) suggested that the culture of one country has a great influence on the values and work attitudes of employees in the country. Enterprises must have the concept of "Cross-Culture Management" when they manage foreign workers from different cultures. In order to avoid problems related to foreign workers, organizations need to understand the background, characteristics and values of different cultures within the organization, recognize differences between the cultural background and the environment or organizational culture faced by the enterprise, analyze opportunities and threats. Based on the theoretical framework of Hofstede's national cultural values, this study used the modified "National Culture Values Questionnaire" of Hofstede's five facets as a measuring tool to understand the differences between the five cultural values in Taiwan and to know whether there are impacts on job satisfaction. The research framework is shown in Figure 2

Interview with experts to confirm the appropriateness of the content of the questionnaire

The next sections are devoted to the definition of variables and operability, the research design and the sampling method. The following hypotheses are proposed:

H1. The Labor Standards Act has a positive effect on satisfaction

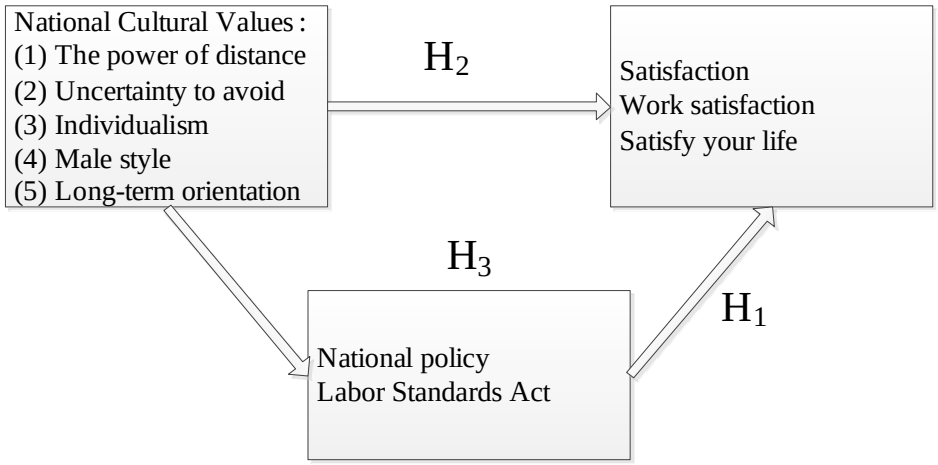

Figure 1: The research model

H2. Cross-cultural perspectives have a positive effect on satisfaction

H3. National policies have an intermediary effect on cross-cultural satisfaction

Research Variable Operational Definition and Measure

The research tools used in the study were developed by Lu (1999) and Hofstede (1980). The four long-term orientations proposed by Hofstede & Bond (1988) with the addition of Hofstede's four-facet theory framework are carried out in four national cultural values (individualism, distance of power, avoidance of uncertainty, and masculine style) The revised national cultural values scale for testing. From 1967 to 1973, Hofstede was commissioned by multinational Hermes to conduct a comprehensive study of its staff in more than 60 countries across the world to help outbound managers manage their employees in other cultural backgrounds more efficiently. After systematic analysis, we have developed four facets of the national cultural values: power distance, uncertainty avoidance, individualism and masculinity; and then gradually develop new constructs, such as "long-term orientation". Since then, many scholars have made remarkable achievements in this field of intercultural research, and also confirmed that the scale has good validity and reliability. Lu (1999) made a revision of the scale in order to be more in line with the purpose of testing the use of corporate culture values scale. The questionnaire totals 26 questions, including the power distance of national cultural values, uncertainty avoidance, masculine style, individualism and long-term orientation composed of five facets. Additionally, this study also focuses on Labor Reference Laws of the Ministry of Labor issued on December 2016, and consists of seven questions. Based on Likert's five-point scale, the scale of the respondent's measurement is from "Strongly Agree" to "Strongly Disagree".

Satisfaction includes job satisfaction and life satisfaction. Regarding the job satisfaction section, the most common way to measure job satisfaction is to seek employee satisfaction with your job. The main content of this study is the Minnesota Satisfaction Questionnaire (MSQ) developed by Weiss et al. (1967) by Ye Guizhen and Wang Meixiang (2003) and Li Zhenfu (2008). It is also subdivided into such components as "working conditions", "working conditions", "boss leadership", "colleague relations" and "job growth". This part of the questionnaire in the design step has a total of 17 questions.

Regarding the Living Satisfaction Section, this study is mainly based on the "Living Services for Foreigners Service Plan (Manufacturing, Construction Industry and Care Facility for Conservation Sector)" set by the Labor Council of the Executive Yuan (VTC 2014) and the content is subdivided into "diet", "accommodation" and "life counseling" and other aspects, this part of the questionnaire in the design step has a total of 15 questions.

Likert's five-point scale is utilized as the respondent's scale, the scales of measurement are ranged from "strongly agree" to "very disagree" which are equivalent five points to one point, respectively. Among the five options, the respondents choose one that matches their own perception, and a higher score means a higher level of satisfaction.

The main objective of this study is to find out whether the cross-cultural values of Vietnamese migrant workers affect work-life satisfaction in Taiwan and whether Taiwanese law and the national policy is the mediation variable affecting Vietnamese worker's satisfaction.

The research questionnaire was translated from traditional Chinese to Vietnamese questionnaire and was tested by the five known Vietnamese migrant workers to confirm the correct semantic meaning and

several amendments were then made. The authors went to the Taichung First Square and the Catholic Church in Taoyuan County where a lot of Vietnamese workers usually gather. At the weekend, Vietnamese labors come there to attend the church and Kaohsiung Railway Station and they were asked to fulfilled questionnaires. A total of 500 questionnaires were sent out and 457 were backed, of which 367 were valid. Regarding the sample size, Roscoe (1975) considered the sample size to be between 30 and 500 and is appropriate for most studies therefore our research meets the standards.

DATA ANALYSIS AND DISCUSSION

Firstly, based on the responses of questionnaires, the statistical software SPSS 22 was used for analysis as shown in Table 1.

Table 1
Demography Sampling (n = 367)

Variable	*Category*	*Frequency*	*Percentage*	*Variable*	*Category*	*Frequency*	*Percentage*
Country of Citizenship	Vietnam	100	100	Language skills	Understand Chinese a little	296	80.7
Gender	Male	165	45.0		Understand a little English	6	1.6
	Female	202	55.0		Understand Chinese	25	6.8
Age	18-24 years old	171	46.6		Understand English	6	1.6
	25-29 years old	131	35.7		Understand both Chinese and English	34	9.3
	30-34 years old	43	11.7	Number of children	No	254	69.2
	35-39 years old	18	4.9		One	51	13.9
	Above 40 years old	4	1.1		Two	53	14.4
Education	Primary school	3	.8		Three or more	9	2.5
	Secondary school	72	19.6	Do not work in the industry	Electronic industry	82	22.3
	High school	237	64.6		Electrical industry	10	2.7
	College	44	12.0		Machinery industry	121	33.0
	University or above	11	3.0		Textile industry	17	4.6
Marital Status	Single	251	68.4		Food	50	13.6
	Married	105	28.6		Construction industry	11	3.0
	Divorce	11	3.0		Other	76	20.7
The current employer's seniority	Within six months	53	14.4	Length of working in Taiwan	Less than 3 years	178	48.5
	Six months to a year	55	15.0		3-6 years	164	44.7
	1-2 years	80	21.8		6-9 years	12	3.3
	2-3 years	105	28.6		Above 9 years	13	3.5
	Above 3 years	74	20.2				

Table 2
Descriptive Statistics

Component	*N*	*Mean*	*Std. Deviation*
Cultural values	367	3.6950	0.4678
Benchmarking	367	03.6372	00.5684
Satisfaction	367	03.3551	00.6255900

This study uses the opinion of Kerkinger (1973) and Pearson correlation analysis as the basis for the correlation between test scores and item scores, as well as to verify the validity of the research.

Table 3
Cultural Values Related Analysis Table

Component	*Pearson Related*	*Significance*	*No*	*Pearson Related*	*Significance*
H1	.287**	.000	H14	307**	.000
H2	.411**	.000	H15	346**	.000
H3	468**	.000	H16	635**	.000
H4	435**	.000	H17	565**	.000
H5	526**	.000	H18	576**	.000
H6	434**	.000	H19	573**	.000
H7	549**	.000	H20	456**	.000
H8	565**	.000	H21	639**	.000
H9	642**	.000	H22	530**	.000
H10	590**	.000	H23	646**	.000
H11	641**	.000	H24	606**	.000
H12	550**	.000	H25	632**	.000
H13	327**	.000	H26	637**	.000

** Correlation is significant on the 0.05 level (two-tailed)

Table 4
Labor Standards Act of the relevant analysis table

Item	*Pearson*	*Sig.*
L1	.715**	.000
L2	672**	.000
L3	618**	.000
L4	699**	.000
L5	743**	.000
L6	752**	.000
L7	209**	.000

** Correlation is significant on the 0.05 level (two-tailed)

Table 5
Satisfaction of the relevant analysis table

Component	*Pearson Related*	*Significance*	*Item*	*Pearson Related*	*Significance*
JS1	642**	.000	JS17	666**	.000
JS2	662**	.000	JS18	680**	.000
JS3	708**	.000	JS19	593**	.000
JS4	651**	.000	JS20	508**	.000
JS5	640**	.000	JS21	714**	.000
JS6	623**	.000	JS22	668**	.000
JS7	310**	.000	JS23	679**	.000
JS8	637**	.000	JS24	698**	.000
JS9	795**	.000	JS25	578**	.000
JS10	666**	.000	JS26	669**	.000
JS11	733**	.000	JS27	644**	.000
JS12	589**	.000	JS28	724**	.000
JS13	651**	.000	JS29	668**	.000
JS14	646**	.000	JS30	667**	.000
JS15	477**	.000	JS31	681**	.000
JS16	602**	.000	JS32	719**	.000

** Correlation is significant on the 0.05 level (two-tailed)

Table 6
KMO value of each element, chi-square value, degree of freedom

Element	*KMO value*	*Chi square value*	*Significance*	*Degree of freedom (df)*
Cultural values	0.880	3802.062	.000	300
Benchmarking	0.751	852.073	.000	15
Satisfaction	.949	6497.402	000	496

The study then used factor analysis to find out the potential results of the questionnaire scale. The main criteria for the evaluation of the average number of items must be greater than 3.00, if the item from a grid factor must be deleted, and the item load factor must be greater than 0.50, the subject of the load factor needs to have two greater than 0.5. That is, across two factors or more, using Principal Component Analysis followed by Varimax, the following is a factor analysis of the variable facet: cross-cultural values, Labor Standards Act, satisfaction.

The study of cross-cultural values has a total of 26 questions, the factor analysis used the maximum variation method and the shaft analysis, and the extraction of eigenvalues is greater than 1 factor, then the maximum variation of the shaft, and the shaft after the factor load must be greater than 0.5. This study extracted five factors based on the above mentioned principles.

Table 7
The sample questionnaire related to cross-cultural values

Variable	*Description*	*Factor-power distance*	*Two factors to avoid uncertainty*	*Three male style factors*	*Factor four individualism, collectivism*	*Five long-term orientation*
Power distance	21.PDI	.764				
	17. PDI (*)	.722				
	16. PDI (*)	.708				
	19. PDI (*)	.669				
	12. PDI	.565				
	18. PDI	.539				
	11. PDI	.535				
Uncertainty avoidance	8. UAI		.743			
	9. UAI		.714			
	10. UAI		.550			
	7. UAI		.646			
	4. UAI		.507	.		
	5. UAI		.739			
Long-term orientation	1.LTO			.		.812
	2. LTO			.		.856
	3. LTO with the boss					.796
Individualism, collectivism	13. IVD				.796	
	14. IVD				.851	
	15. IVD				.827	
	6. IVD				.624	
male style	22.MS			.526	.	
	23. MS			.731		
	24. MS			.764		
	25 MS			.753		.
	26 MS			.746		.
Eigenvalues		7.455	2.612	1.782	1.587	1.339
Explain the amount of variation %, % of Variance		29.819	10.449	7.129	6.346	5.356
Kaiser –Mayer – Olkin Sampling appropriateness number		.880				
Barlett' s Ball test		3802.062				

There are 7 items in the part of the factors, which are the 11th, 12th, 16th, 17th, 18th, 19th, 19th and 21st questions, respectively. Based on the research variables of this study, we named this factor 1 'the distance of power' 6 items, respectively, the first 4, 5, 7, 8, 9, 10 questions, based on the study of research variables, the two factors named "uncertainty to avoid": three factors three total, respectively. For the first

22,23,24,25,26, based on the research variables of this study, the three factors were named "male style": four factors four total, respectively, 6,13,14,15 based on this research variables, the four factors named as' 'individualism, collectivism: factor five total of three items, respectively, for the first 1,2,3-based research variables, this factor five named "Long-term oriented "; and because the first 20 questions of the load does not meet the standard (greater than 0.5), so they were deleted.

Table 8
The questionnaire related to Labor Standards Law

Variable	*Description*	*Factor a benchmark method*
Labor Standards Law	1. LSL	.739
	2. LSL	.663
	3. LSL	.598
	4. LSL	.684
	5. LSL	.792
	6. LSL	.805
Tyvek value Total		3.086
Explain the amount of variation %, % of Variance		51.433
Kaiser –Mayer – Olkin Sampling appropriateness number		.751
Barlett' s test		852.073

In this study, a total of 7 questions were taken as the items of the Labor Standards Law, the maximum variation method was adopted in the factor analysis and the axis analysis was performed. The factors with eigenvalues greater than 1 were extracted, and then the maximum variation method was used to perform the rotation. It must be greater than 0.5. This study extracts a factor based on the principles mentioned above.

In this study, because only one special value is greater than 1, so this factor is directly named as "labor benchmarking" method, which contains all the items; and load factor 7 does not meet the standard load factor (greater than 0.5); therefore, it is deleted.

A total of 32 questions were taken as the items of the job satisfaction, the maximum variation method was adopted in the factor analysis, and the axis analysis was performed. The factors with eigenvalues greater than 1 were extracted, and the maximum variation method was used to perform the rotation. It must be greater than 0.5. This study extracts a factor based on the principles mentioned above. Since there is only one special value greater than 1, so this factor is directly named "job satisfaction", and load factor 7 and 18 does not meet the standard load factor (greater than 0.5); therefore, it is deleted.

Table 9
The questionnaire related to Job satisfaction

Variable	*Description*	*A factor of satisfaction*
Satisfaction	1. JS	.637
	2. JS	.663
	3. JS	.721
	4. JS	.656
	5. JS	.643
	6. JS	.629
	8 JS	.637
	9. JS	.710
	10. JS	.678
	11. JS	.743
	12. JS	.604
	13. JS	.665
	14. JS	.656
	15. JS	.478
	16. JS	.611
	17. JS	.672
	19. JS	.585
	20. JS	.506
	21. JS	.716
	22. JS	.675
	23. JS	.686
	24. JS	.703
	25. JS	.575
	26. JS	.674
	27. JS	.646
	28. JS	.728
	29. JS	.669
	30. JS	.667
	31. JS	.683
	32 .JS	.724
Tyvek Total		13.132
Explain the amount of variation %, % of Variance		41.038
Kaiser –Mayer – Olkin Sampling appropriateness number		.949
Barlett' s test		6497.402

Table 10
Reliability and Validity Analysis

Elements	*Measuring variables*	*Asked items mention*	*Cronbach's Coefficient ?*
National cultural value	Power distance		
7	.843		
	Uncertainty avoidance	6	.800
	Male style	5	.835
	Individualism, collectivism	4	.789
	Long-term orientation	3	.807
National policy: labor standards law	National policy: labor standards law	7	.803
Satisfaction	Satisfaction	32	.994

In reliability analysis, the research uses Cronbach's alpha to measure the internal consistency of variables. According to Cuieford (1965), the alpha coefficients ranged from 0.70 to 0.90 which is acceptable range; if it is greater than 0.90 which is a very credible range. The Cronbach's alpha value of the cross-cultural values of the variables and the distance of power is 0.843, the Cronbach's alpha value of uncertainty avoidance is 0.800, and the long-term oriented Cronbach's alpha value is 0.807 in this study's variables. Individualism, Cronbach's alpha of 0.789 and Cronbach's alpha of male were 0.835, all of which were greater than 0.8. Cronbach's alpha was 0.803 in the work-based benchmark and Cronbach's alpha in satisfaction was 0.994. It can be seen from the above that the á coefficients of the variables in this study range from 0.70 to 0.90, so the questionnaire in this study has a certain degree of stability and internal consistency.

Validity refers to the validity of the questionnaire, that is, the degree to which the nature of the variable can be truly measured and refers to the ability of the grading or measuring instrument to measure the measured object. The validity of the assessment is based on the logic of the existence or not as a basis, unlike the reliability of a number of quantitative indicators can be used as a measure.

H1: *The Labor Standards Act has a significant impact on job satisfaction*

Table 11
Labor Standards Law summary of the mode of return to job satisfaction

Variable source	*Sum of Squares*	*df*	*Mean Square*	*F*	*Sig.*	*R Square*
Regression	45.729	1	45.729	171.174	.000	.319
error Residual	97.510	365	.267			
Comprehensive and Total	143.239	366				

Note: *** table p value <0.01, ** table value <0.05, * table p value <0.1

Table 12
Benchmark coefficient of satisfaction on the impact of the standard coefficient table

Mode	*Standardized Regression Coefficient*	*T value*	*Sig*
Constant		6.250	.000
Benchmarking	.565	13.083	.000

Note: *** value <0.01, ** value <0.05, * value <0.1
The regression equation is Y = 0.622*X, where Y is satisfaction.

As can be seen from the above tables, the satisfaction is dependent on variables, while the labor-based method is the predictor. Regarding the display level, F value of 171.174 reached a significant level. Overall, therefore, the regression model has explanatory power and explanatory power is .319. The Labor Standards Law has a statistically linear relationship with respect to satisfaction. Therefore, the Labor Standards Act has a positive relationship with satisfaction.

H2: *Cross-cultural values have a significant impact on satisfaction*

Table 13
Summary Patterns of Cross-cultural Values for Satisfaction Model Summary

Variable source	*Sum of Squares*	*df*	*Mean Square*	*F*	*Sig.*	*R Square*
Regression	45.729	1	19.203	56.508	.000	.134
Error Residual	124.036	365	.340			
Comprehensive and Total	143.239	366				

Note: *** value <0.01, ** value <0.05, * value <0.1

Table 14
Cross-cultural values for the satisfaction of the standard coefficient

Mode	*Standardized regression coefficient*	*T value*	*Sig.*
Constant		6.375	.000
Cross-cultural values	.366	7.517	.000

Note: *** value <0.01, ** value <0.05, * value <0.1
The regression equation is Y = 0.490*X, where Y is satisfaction.

As can be seen from the table above, satisfaction is dependent on variables and cross-cultural values are predictor variables. The display level, F value of 56.508 reached a significant level. Therefore, the regression model has explanatory power and explanatory power is .314. Cross-cultural values have a statistically linear relationship with satisfaction. Cross-cultural values therefore have a positive relationship with satisfaction.

H3: *Cross-cultural values and benchmarking have a significant impact on satisfaction.*

Table 15
Cultural Values and Benchmarking Approach to Satisfaction: A Summary Model

Variable source	*Sum of Squares*	*df*	*Mean Square*	*F*	*Sig.*	*R Square*
Regression	50.660	2	25.330	99.592	.000b	.354
Error Residual	92.579	364	.254			
Total	143.239	366				

Note: *** value <0.01, ** value <0.05, * value <0.1

Table 16
Cross-cultural values and benchmarking of the standard table of the coefficient of satisfaction

Mode	*Standardized Regression Coefficient*	*T value*	*Sig.*
Constant		1.651	.920
Benchmarking	.498	4.403	.000
Cross-culture	.197	11.121	.000

Note: *** value <0.01, ** value <0.5, * value <0.1

As can be seen from the above tables, the satisfaction is a dependent variable, cross-cultural values and labor-based approach are predictive variables.

Regarding the display level, F value of 99.592 reached a significant level. Overall, the regression model has explanatory power with the value of .354. Cross-cultural values and labor benchmarking have a statistically linear relationship with respect to satisfaction. Therefore, intercultural values and the Labor Standards Act have a positive relationship with satisfaction. Cultural values have a significant impact on the baseline law.

Table 17
A summary of the mode of return from cultural values to benchmarking

Variable source	*Sum of Squares*	*df*	*Mean Square*	*F*	*Sig.*	*R Square*
Regression	13.600	1	13.600	47.426	.000	.115
Error Residual	104.669	365	.287			
Comprehensive and Total	118.269	366				

Note: *** value <0.01, ** value <0.5, * value <0.1

Table 18
Cultural values of the benchmark method of standard coefficient table

Mode	*Standardized regression coefficient*	*T value*	*Sig*
Constant		9.492	.000
Cross-culture	. 339	6.887	.000

Note: *** value <0.01, ** value <0.5, * value <0.1
The regression equation is: Y = .339*X, where Y is standard method.

As can be seen from the above table, based on labor-based variables and cultural values as the predictor, the F-value is 47.426 at a significant level of $\alpha = 0.05$. Overall, therefore, the regression model has explanatory power and explanatory power .115 Cultural values are statistically linear with respect to the Labor Standards Act. Therefore, the Labor Standards Act has a positive relationship with satisfaction.

In order to verify the mediation effect, in this study, Baron and Kenny (1986) method was used. It is suggested that the intermediary effect (mediator variable) should meet the following three conditions: (1) there is a significant predictive effect of the independent variable on the dependent variable; (2) the effect of the independent variable on the intermediary variable (3) Independent variables and intermediary variables When a colleague enters the regression model, the predictive effect of the intermediary variables is significant, but the predictive effect of the independent variables will decrease or disappear. When the forecast of the independent variable declines, it is called the partial intermediary. When the predictive effect of the independent variable disappears, it is called the complete intermediary.

(1) As shown in Table 18, cultural values show a positive relationship with the benchmark method (â = .339, p = .000)

(2) As shown in Table 14, cultural values show a positive relationship with satisfaction (â = .366, p = .000)

The results of these analyzes conform to the first two conditions proposed by Baron and Kenny (1986).

(3) In Table 16, there is a positive relationship between the cultural values and the benchmarking method for satisfaction (the benchmarking method is the mediating variable) and the basic law for satisfaction ($\beta = .498$, p = .000), while the other cultural values showed a positive relationship with satisfaction ($\beta = .197$, p = .000) and ($\beta = .366$, p = .000), which were significantly lower in line with those of Baron and Kenny The third condition suggested, therefore, the Labor Standards Act has an intermediary effect.

CONCLUSIONS AND SUGGESTIONS

The obtained results showed that the hypothesis H1, H2 and H3 were examined and accepted. The study used regression analysis to analyze the relationship between variables. Cultural values have a positive effect on the baseline method, and cross-cultural values have a positive impact on the satisfaction rate. This study also used Baron and Kenny (1986) method, the result was that the national policy of the Labor Standards Act has an intermediary effect on work satisfaction.

In today's mobility age, an increasingly competitive economy, having a basic workforce is important to any businesses. Therefore, it is an indispensable strategic strategy to attract the multinational labor force to take advantage of the basic labor force lacking. Therefore, this study considered the labor as the study variable and examined the influence of cross-culture on migrant workers and suggested the cross-cultural Labor Standards Act as intermediary variables.

In the data analysis, this study uses simple regression analysis for each hypothesis to understand the relationship between variables and the mediation effect of the national benchmarking method. The results of the analysis also show that the Labor Standards Law has a significant impact on the satisfaction and has

a positive relationship between the labor standards and the satisfaction, and that is, the Labor Standards Law of the state policies will affect the satisfaction.

The first suggestion for future research would be to gain a larger sample size for the Vietnamese workers in Taiwan and better control the survey procedure. However, from encountering problems with cross-culture research, the authors suggest that future research investigates the causes and characteristics of different countries' survey taking styles.

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