Nonetheless, there are many issues which need to be resolved. Among the issues in relation to company rules, focus should be placed on the seniority and family wage, retirement pensions of standard workers versus market wage and short work term contract of non-standard workers. Examination into tax and social security system is also needed - work adjustment is prevalent among married part-time workers, who are eager to avoid tax and social security fee payment while enjoying the marriage benefit of being a dependent. As well, the marriage benefit is given generously to those with annual income of less than 100 million yen.