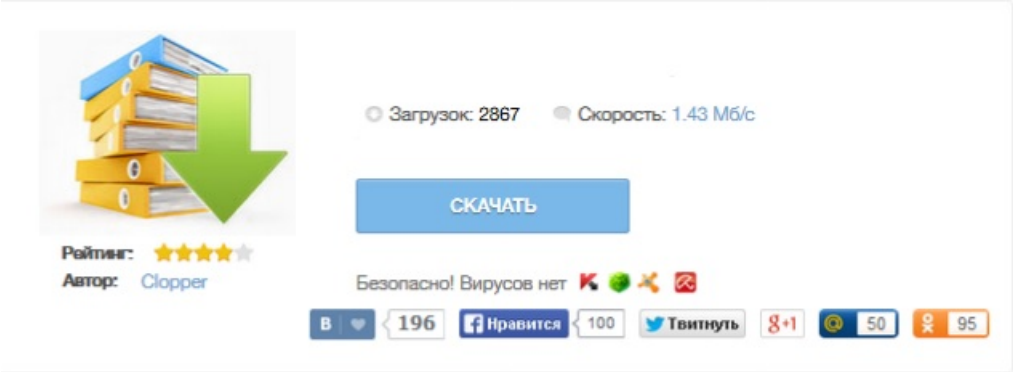расчет заработной платы за месяц