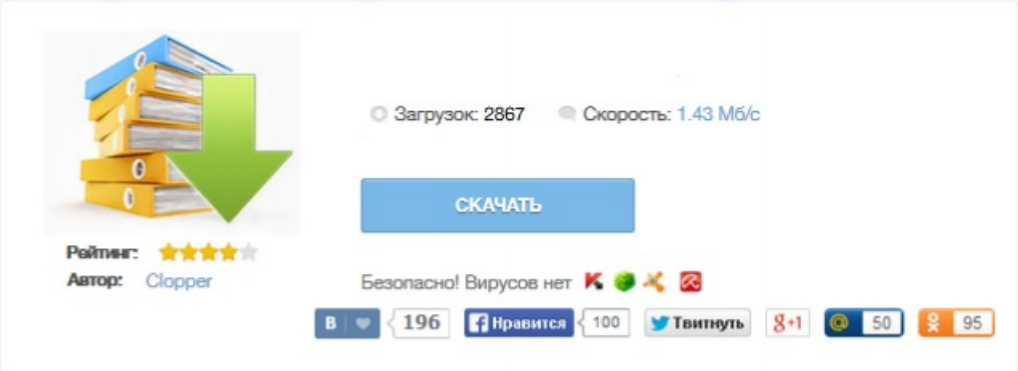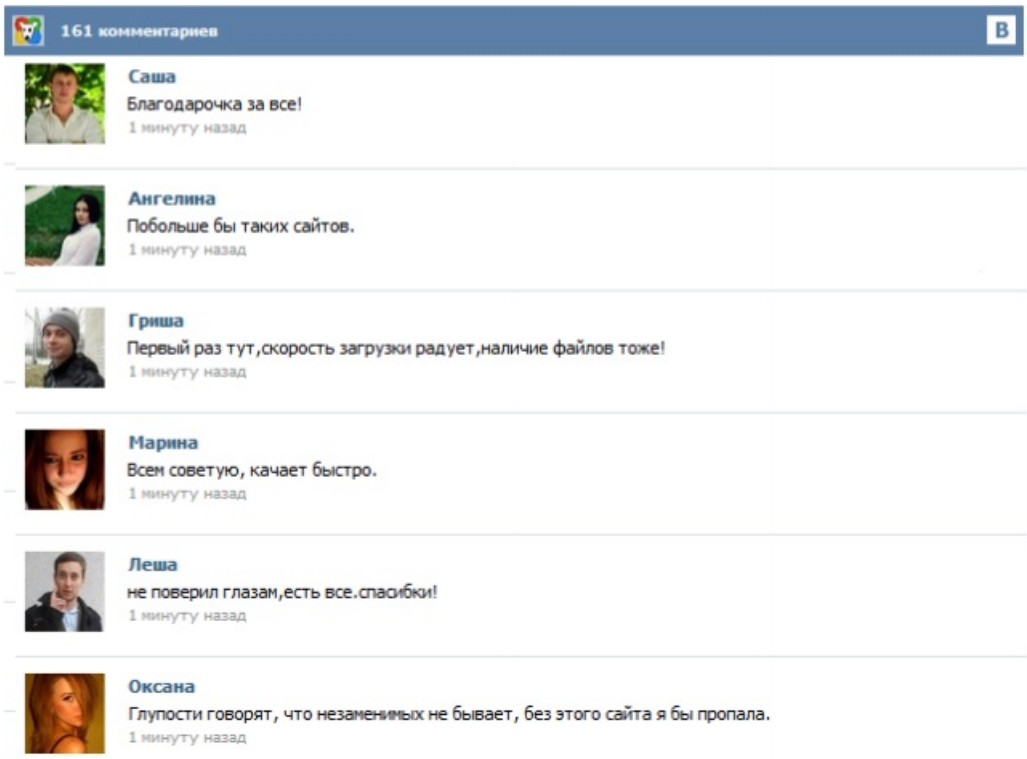расчет отпускных в 2016 году онлайн калькулятор