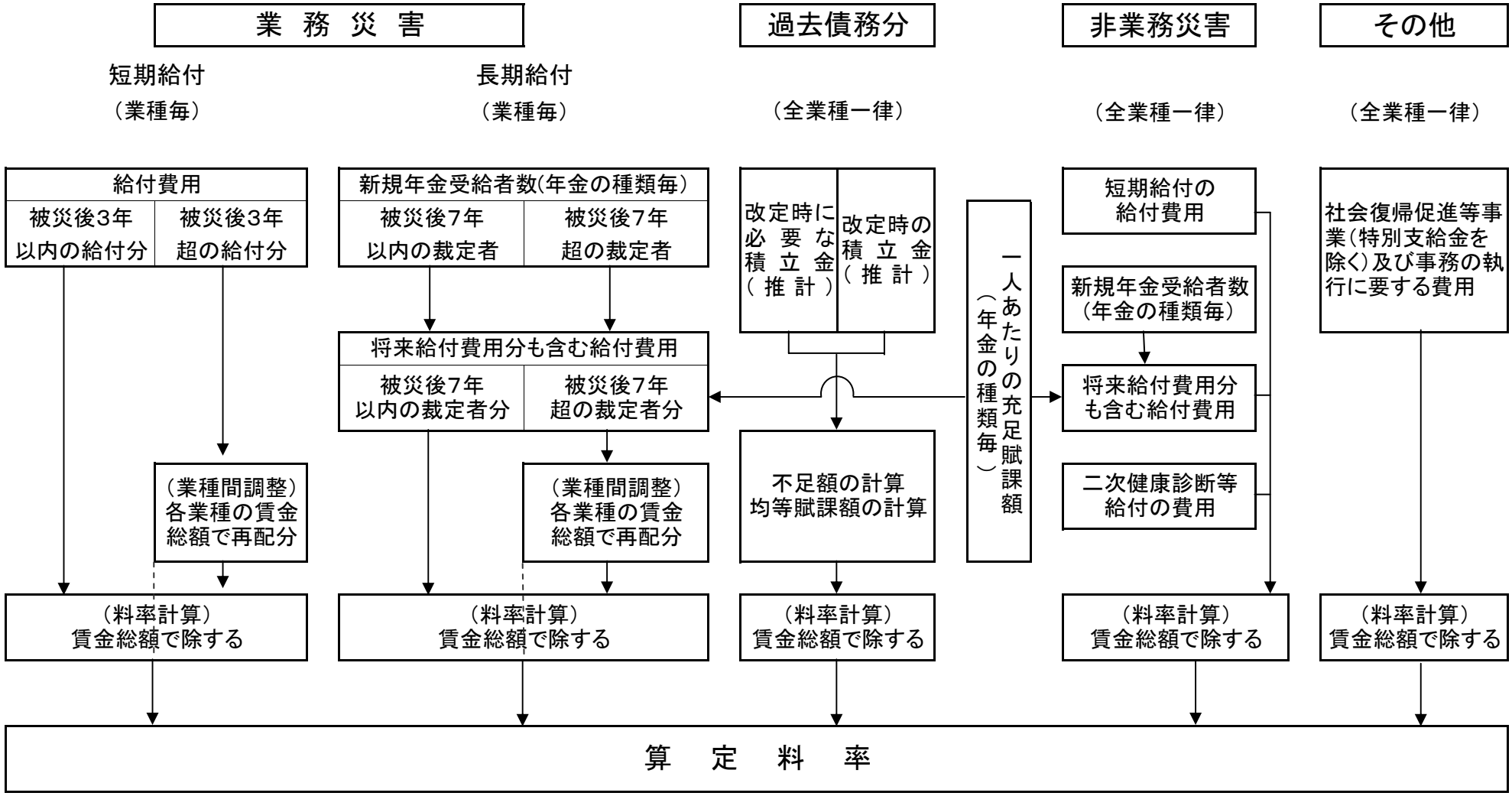労災保険率算定のフローチャート