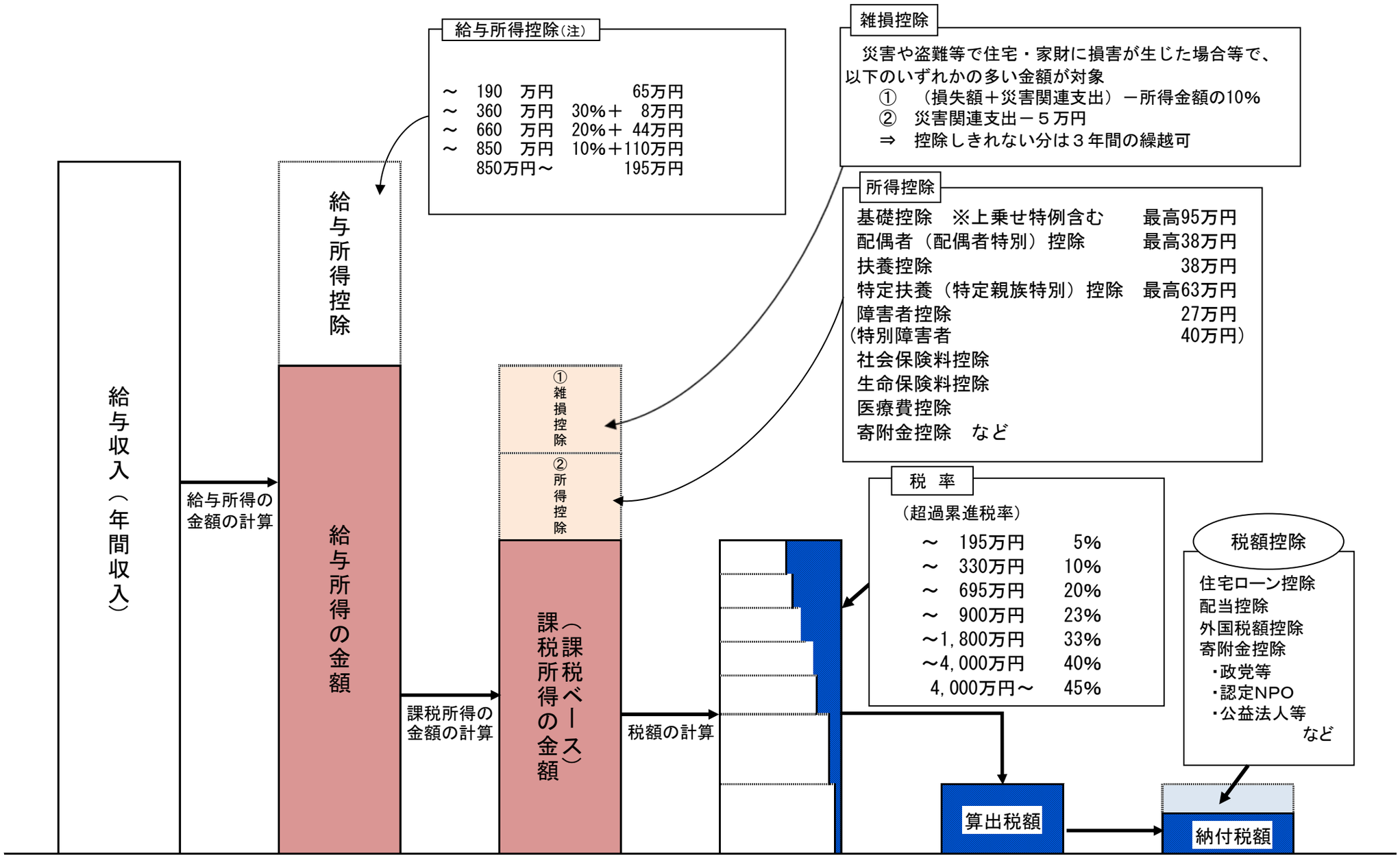給与所得者の所得税額計算のフローチャート