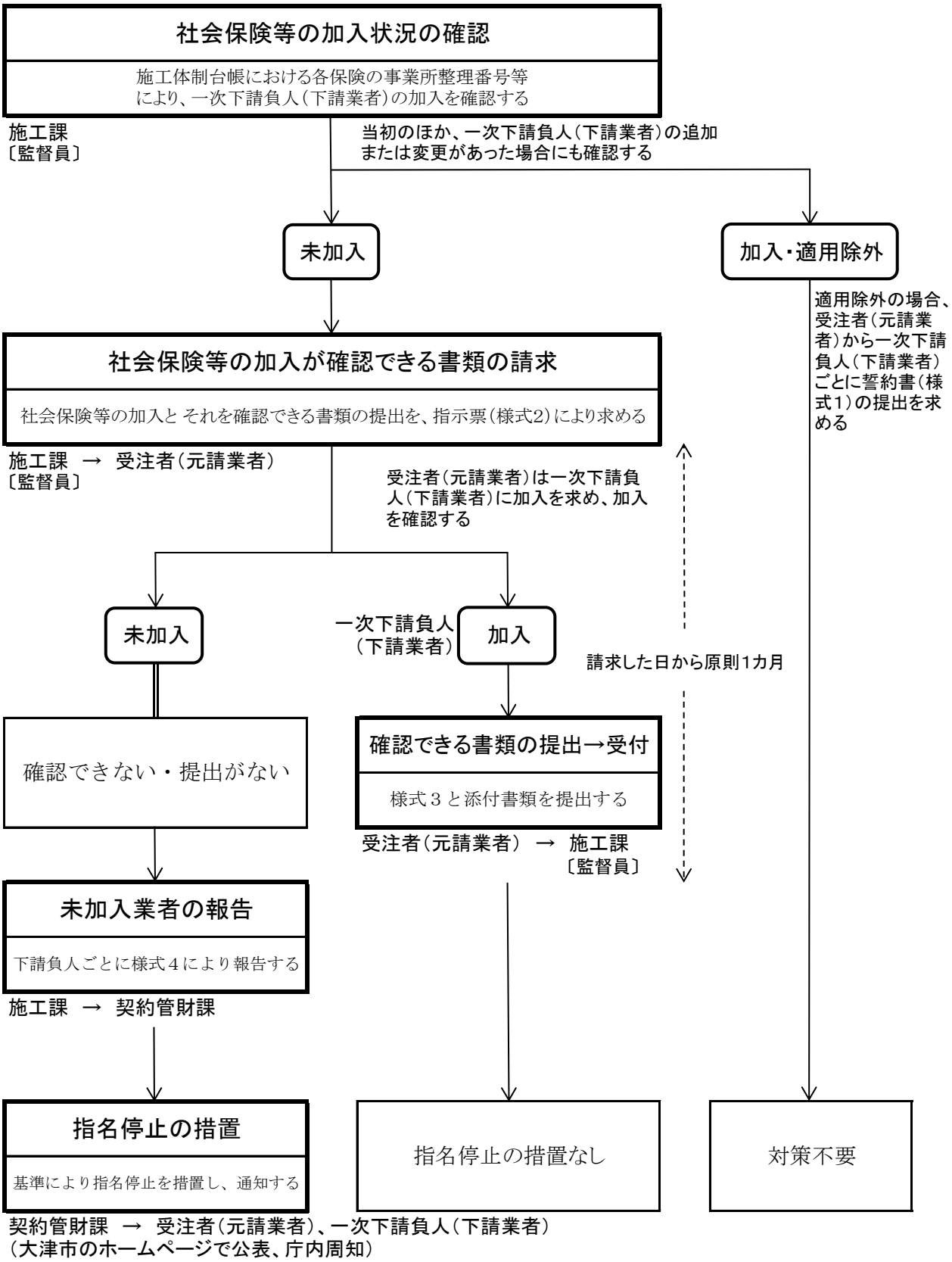社会保険等未加入対策に係る手続きの流れ