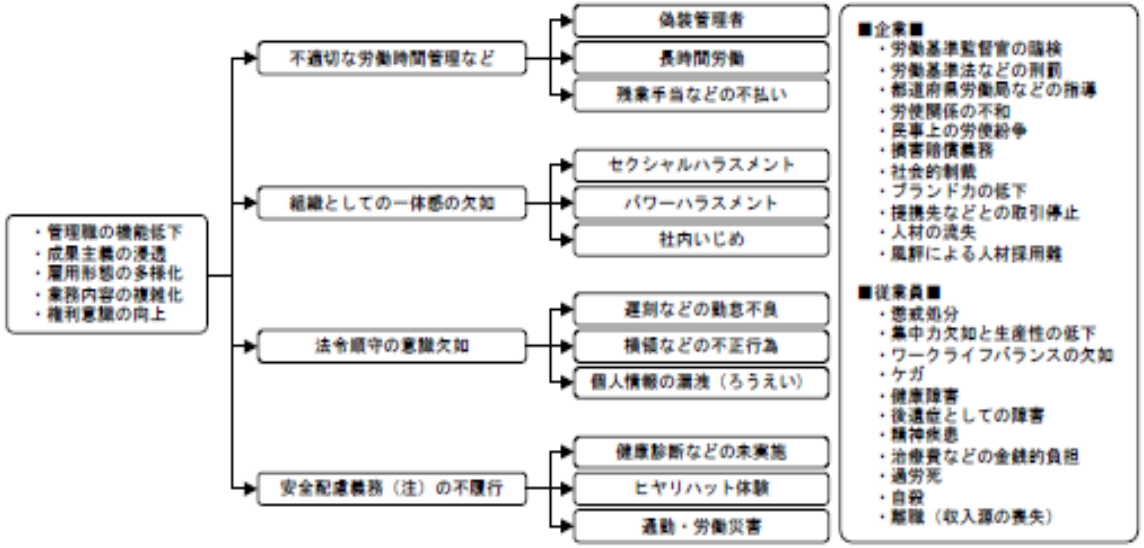主な労務リスクと労務リスクが企業や従業員に与える影響