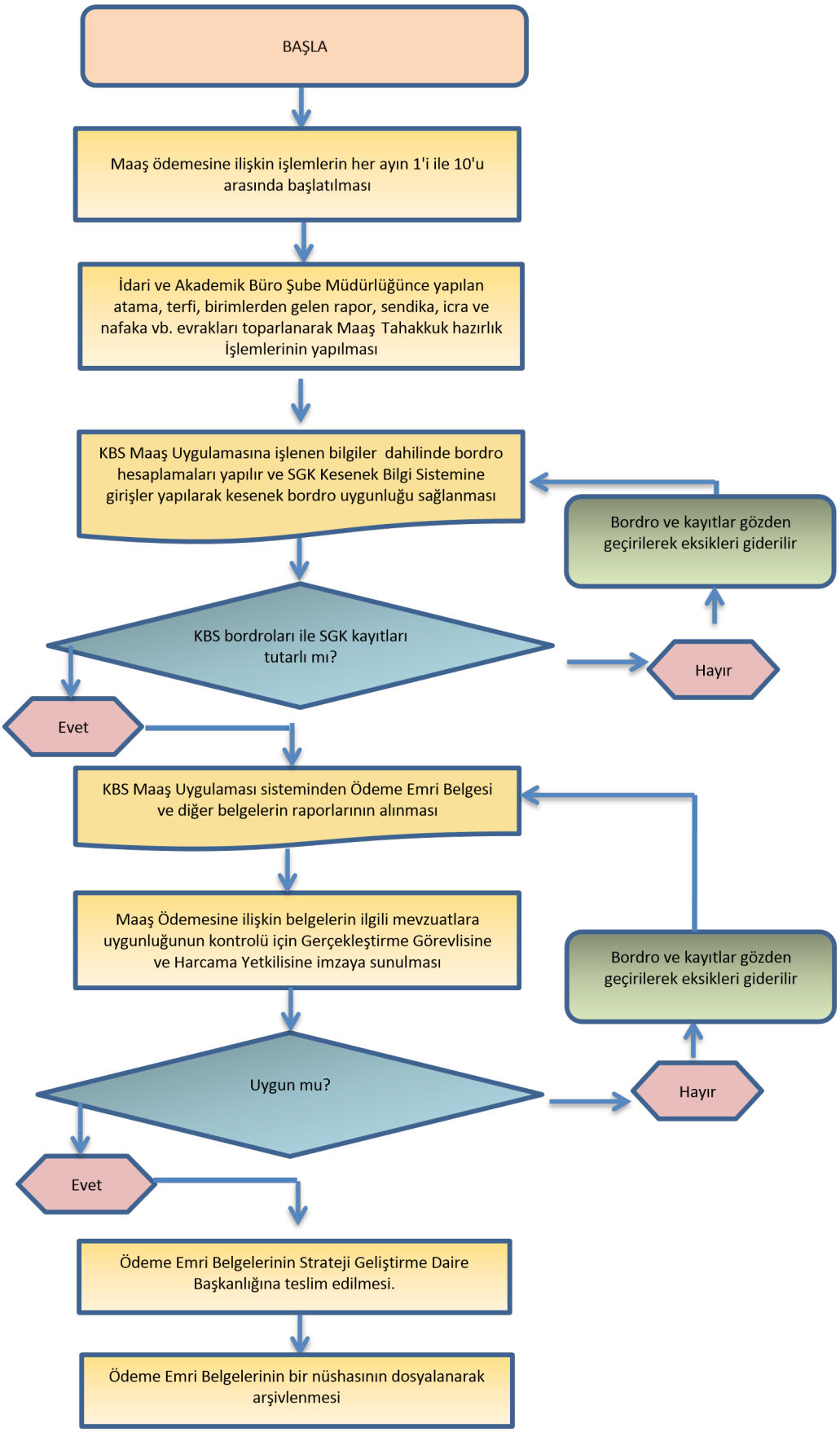MAAŞ İŞLEMLERİ