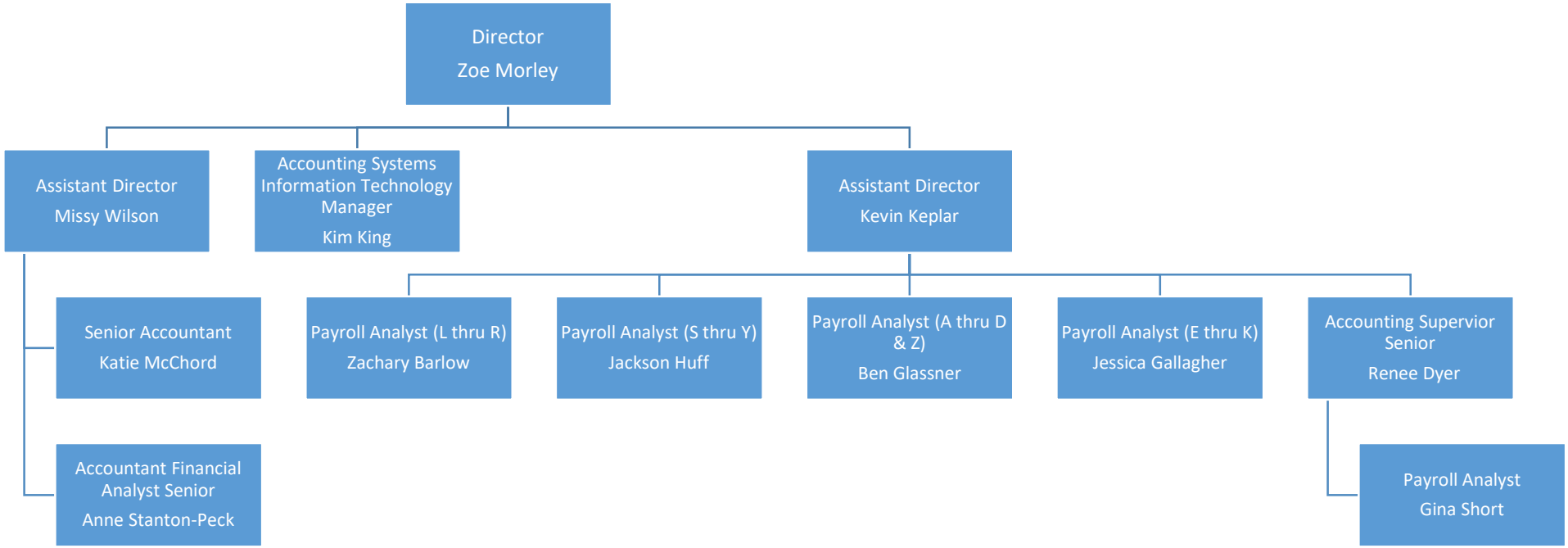Payroll Services