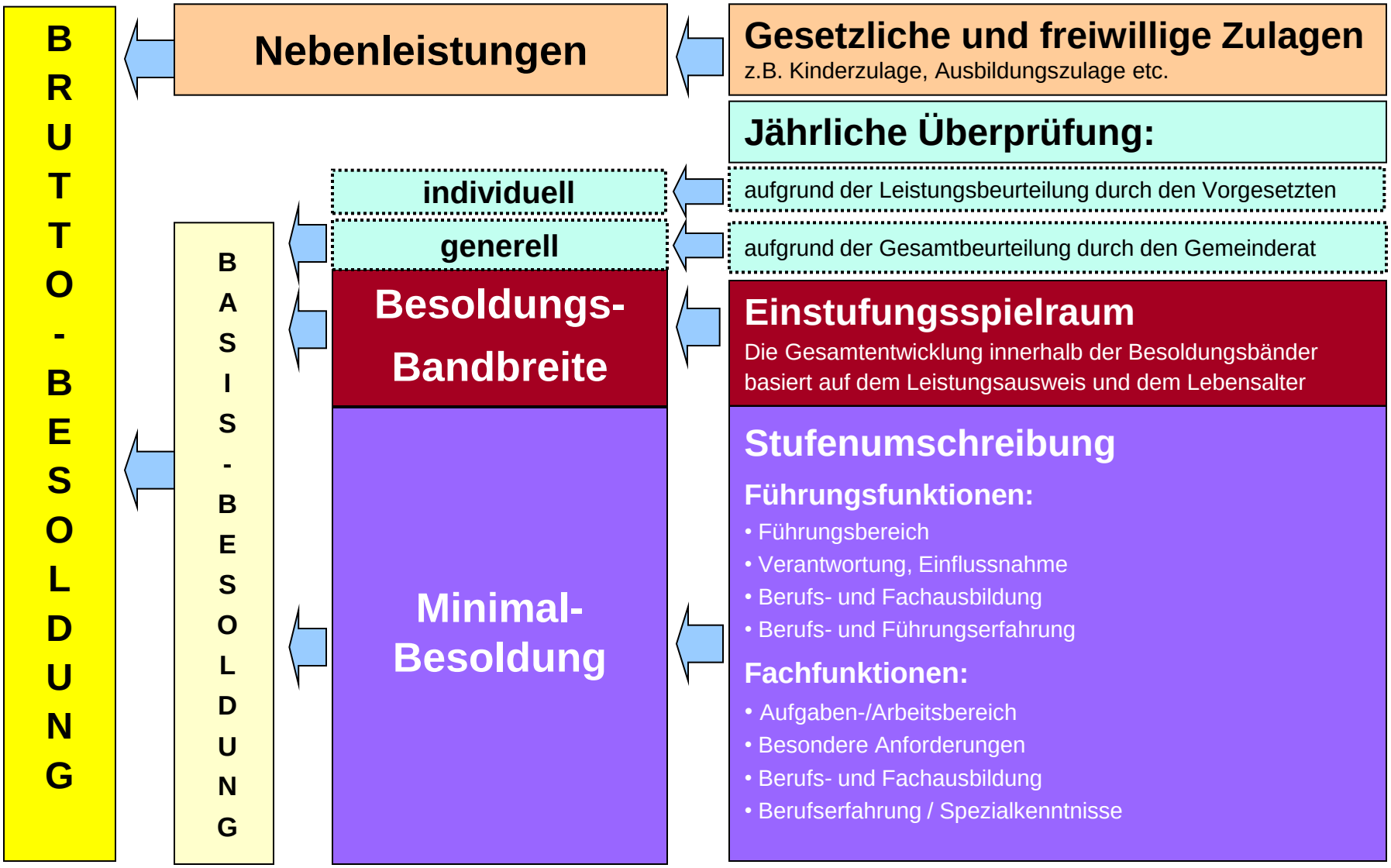Besoldungskonzept