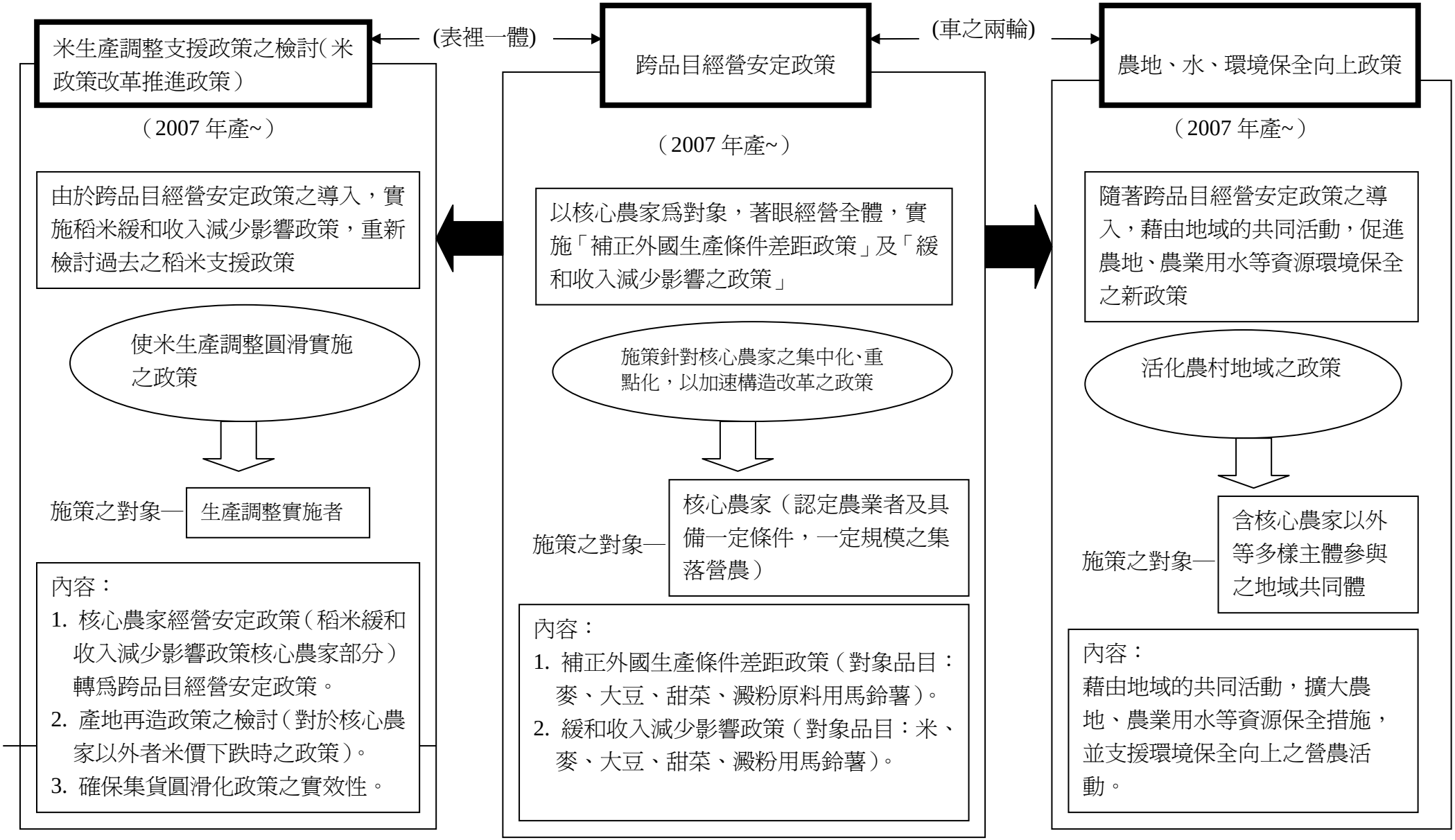圖 2　經營所得安定對策等大綱之架構