

GROSS SALARY ANALYSIS

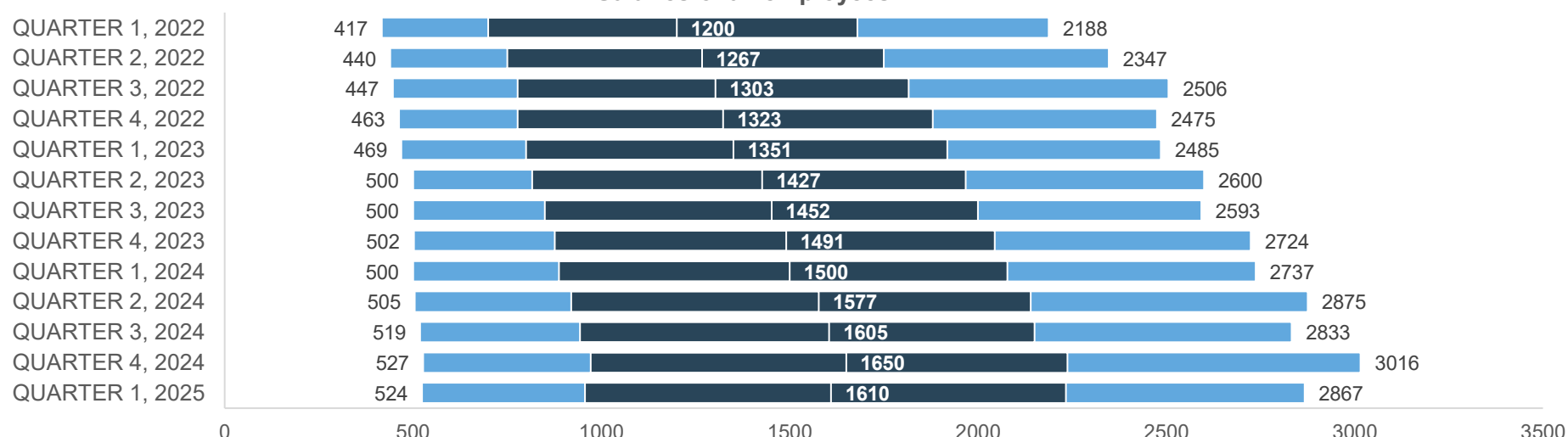
OCCUPATION

43110002 Bookkeeping clerk

Salaries of all employees

QUARTERS	No of org-s	No of employees	Average	10th percentile (10%)	1st quartile (25%)	Median (50%)	3rd quartile (75%)	90th percentile (90%)	Change of Average	Change of Median
QUARTER 1, 2022	3792	4737	1289	417	700	1200	1680	2188	9,3%	9,1%
QUARTER 2, 2022	3802	4768	1364	440	750	1267	1750	2347	11,4%	12,7%
QUARTER 3, 2022	3804	4773	1431	447	778	1303	1816	2506	16,8%	11,6%
QUARTER 4, 2022	3787	4669	1440	463	778	1323	1880	2475	13,7%	10,9%
QUARTER 1, 2023	3806	4692	1460	469	800	1351	1919	2485	13,3%	12,6%
QUARTER 2, 2023	3799	4739	1543	500	816	1427	1967	2600	13,1%	12,6%
QUARTER 3, 2023	3785	4753	1522	500	850	1452	2000	2593	6,4%	11,4%
QUARTER 4, 2023	3758	4710	1585	502	876	1491	2044	2724	10,1%	12,7%
QUARTER 1, 2024	3742	4722	1603	500	887	1500	2078	2737	9,8%	11,0%
QUARTER 2, 2024	3679	4663	1684	505	920	1577	2140	2875	9,1%	10,5%
QUARTER 3, 2024	3656	4631	1676	519	943	1605	2150	2833	10,1%	10,5%
QUARTER 4, 2024	3648	4623	1744	527	972	1650	2237	3016	10,0%	10,7%
QUARTER 1, 2025	3603	4597	1710	524	957	1610	2233	2867	6,7%	7,3%

Salaries of all employees



Job description

Accounting and bookkeeping clerks compute, classify, and record numerical data to keep financial records complete. They perform any combination of routine calculating, posting and verifying duties to obtain primary financial data for use in maintaining accounting records.

Tasks include –

- (a) checking figures, postings and documents for correct entry, mathematical accuracy and proper codes;
- (b) operating computers programmed with accounting software to record, store and analyse information;
- (c) classifying, recording and summarizing numerical and financial data to compile and keep financial records, using journals and ledgers or computers;
- (d) calculating, preparing and issuing bills, invoices, account statements and other financial statements according to established procedures.
- (e) compiling statistical, financial, accounting or auditing reports and tables pertaining to such matters as cash receipts, expenditures, accounts payable and receivable, and profits and losses.

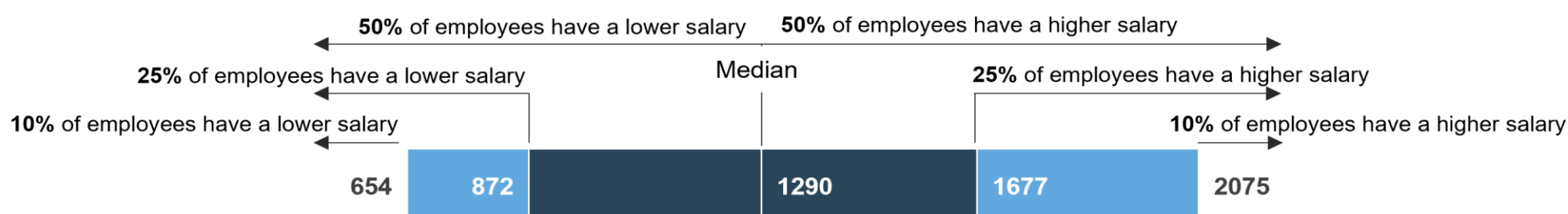
Explanations

The gross salary includes the basic salary and various bonuses, including irregular bonuses, and does not include sickness benefits.

Average wage – arithmetic mean, the sum of earnings of all full-time employees divided by the number of earners.

Median wage – a payment amount marking the point at which half the employees in this occupation earn more and half earn less.

Percentiles and quartiles show wage variability



GROSS SALARY ANALYSIS

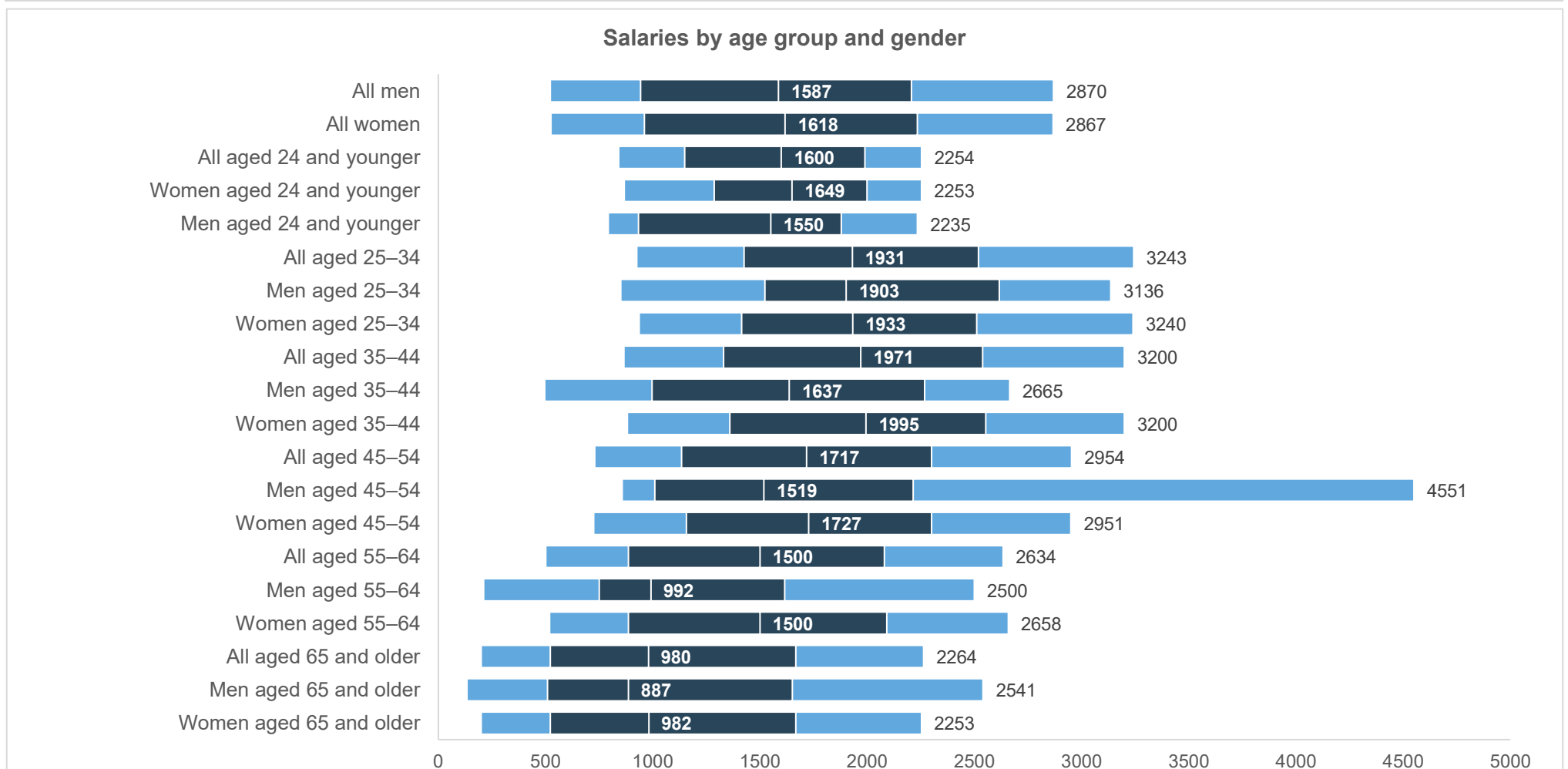
OCCUPATION

43110002 Bookkeeping clerk

Salaries by age group and gender

QUARTER 1, 2025

Age group and gender	No of employees	Average	10th percentile (10%)	1st quartile (25%)	Median (50%)	3rd quartile (75%)	90th percentile (90%)	Change of Average 2024/2025	Change of Median 2024/2025
All men	266	1658	523	943	1587	2206	2870	13,1%	13,4%
All women	4331	1713	526	962	1618	2235	2867	6,3%	7,6%
All aged 24 and younger	161	1627	842	1149	1600	1990	2254	3,4%	4,7%
Women aged 24 and younger	124	1656	868	1287	1649	2000	2253	6,0%	5,5%
Men aged 24 and younger	37	1520	793	933	1550	1880	2235	-5,6%	4,5%
All aged 25–34	581	2004	926	1426	1931	2519	3243	6,5%	10,3%
Men aged 25–34	69	2016	851	1523	1903	2616	3136	18,7%	20,3%
Women aged 25–34	512	2002	937	1415	1933	2511	3240	5,4%	7,9%
All aged 35–44	935	2014	866	1330	1971	2539	3200	7,2%	9,5%
Men aged 35–44	55	1649	497	997	1637	2268	2665	11,3%	16,3%
Women aged 35–44	880	2035	882	1359	1995	2554	3200	6,9%	10,0%
All aged 45–54	1021	1797	729	1135	1717	2300	2954	7,0%	6,2%
Men aged 45–54	49	1851	858	1009	1519	2215	4551	18,2%	29,1%
Women aged 45–54	972	1795	725	1157	1727	2300	2951	6,7%	5,9%
All aged 55–64	1148	1566	502	886	1500	2081	2634	7,7%	11,1%
Men aged 55–64	36	1116	212	750	992	1615	2500	20,9%	10,2%
Women aged 55–64	1112	1580	519	886	1500	2092	2658	7,3%	9,7%
All aged 65 and older	751	1145	200	522	980	1667	2264	7,2%	10,4%
Men aged 65 and older	20	1073	133	510	887	1652	2541	-8,9%	-11,3%
Women aged 65 and older	731	1147	200	523	982	1667	2253	7,6%	10,7%

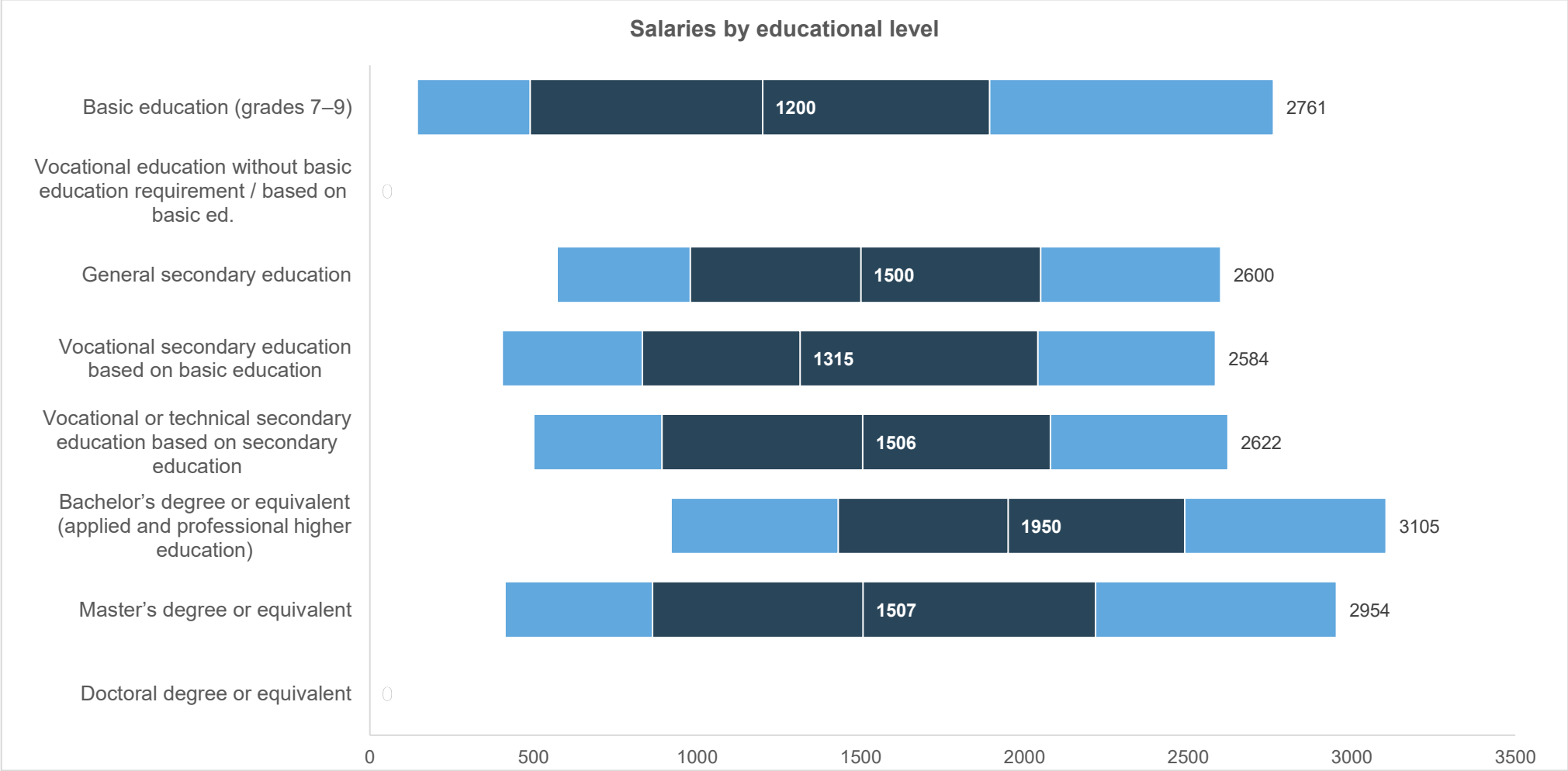


GROSS SALARY ANALYSIS

OCCUPATION **43110002 Bookkeeping clerk**

Salaries by educational level **QUARTER 1, 2025**

Educational level	No of org-s	No of employees	Average	10th percentile (10%)	1st quartile (25%)	Median (50%)	3rd quartile (75%)	90th percentile (90%)	Change of Average 2024/2025	Change of Median 2024/2025
Basic education (grades 7–9)	37	34	1320	145	490	1200	1894	2761	5,4%	11,6%
Vocational education without basic education requirement / based on basic ed.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
General secondary education	484	571	1603	572	979	1500	2050	2600	7,4%	7,4%
Vocational secondary education based on basic education	295	276	1482	404	833	1315	2041	2584	5,1%	1,2%
Vocational or technical secondary education based on secondary education	998	1044	1586	500	893	1506	2080	2622	6,9%	7,6%
Bachelor's degree or equivalent (applied and professional higher education)	760	1095	2020	920	1431	1950	2490	3105	6,8%	8,3%
Master's degree or equivalent	1539	1556	1657	413	864	1507	2217	2954	6,4%	5,7%
Doctoral degree or equivalent	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

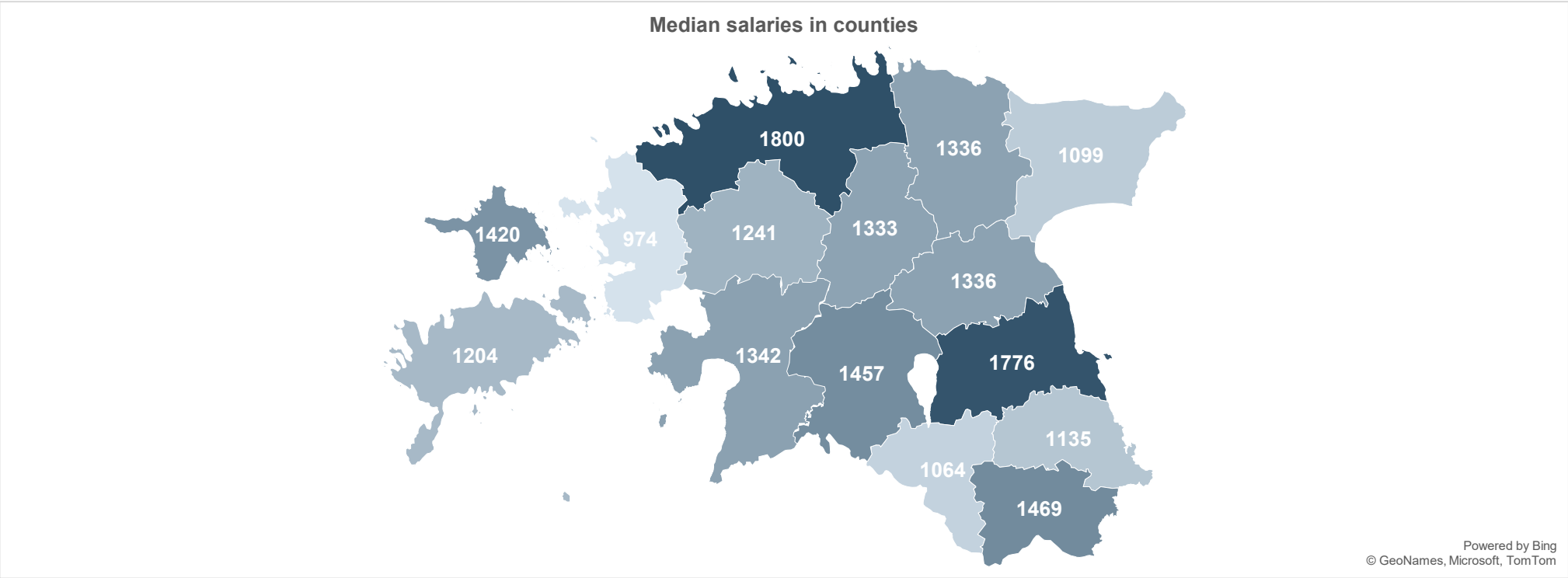


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OCCUPATION 43110002 Bookkeeping clerk

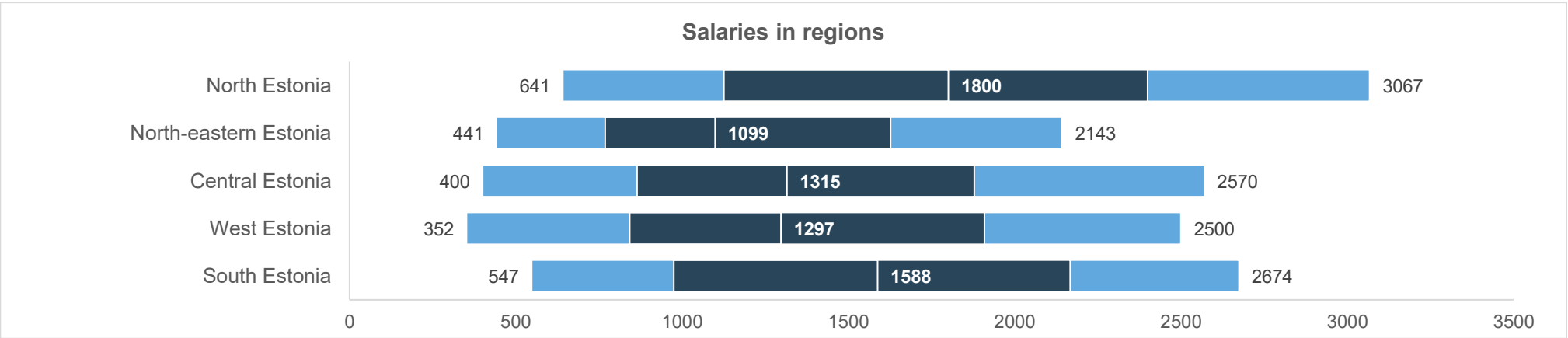
Salaries by county QUARTER 1, 2025

County	No of org-s	No of employees	Average	10th percentile (10%)	1st quartile (25%)	Median (50%)	3rd quartile (75%)	90th percentile (90%)	Change of Average 2024/2025	Change of Median 2024/2025
Tallinn	1294	2004	1919	664	1200	1840	2438	3100	7,0%	6,5%
Harju county, excl. Tallinn	445	481	1689	521	899	1586	2275	2802	3,0%	5,0%
Harju county	1731	2466	1877	641	1125	1800	2400	3067	6,3%	5,9%
Hiiu county	28	33	1429	583	864	1420	1776	2118	11,5%	10,6%
Ida-Viru county	256	248	1243	441	769	1099	1627	2143	3,8%	2,8%
Järva county	75	70	1490	281	800	1333	1800	2570	-0,7%	5,5%
Jõgeva county	79	81	1300	277	858	1336	1826	2575	3,8%	3,4%
Lääne county	48	47	1119	419	605	974	1560	2097	-1,8%	-2,6%
Lääne-Viru county	169	181	1389	456	884	1336	1867	2303	12,9%	11,3%
Pärnu county	273	304	1436	385	864	1342	1947	2533	6,8%	5,4%
Põlva county	53	58	1247	490	842	1135	1627	1837	8,3%	-4,1%
Rapla county	113	107	1374	414	824	1241	2000	2904	3,2%	-4,9%
Saare county	96	96	1348	300	864	1204	1925	2501	2,2%	0,3%
Tartu county	474	659	1829	619	1138	1776	2285	2789	7,8%	8,0%
Valga county	55	50	1055	332	691	1064	1541	1915	13,3%	13,3%
Viljandi county	110	124	1510	448	876	1457	2093	2653	5,7%	6,1%
Võru county	99	111	1486	544	864	1469	2019	2614	3,1%	13,0%



Salaries by regions QUARTER 1, 2025

Region	No of org-s	No of employees	Average	10th percentile (10%)	1st quartile (25%)	Median (50%)	3rd quartile (75%)	90th percentile (90%)	Change of Average 2024/2025	Change of Median 2024/2025
North Estonia	1731	2466	1877	641	1125	1800	2400	3067	6,3%	5,9%
North-eastern Estonia	256	248	1243	441	769	1099	1627	2143	3,8%	2,8%
Central Estonia	355	356	1404	400	864	1315	1878	2570	7,7%	9,0%
West Estonia	443	480	1388	352	842	1297	1909	2500	5,5%	6,5%
South Estonia	862	1074	1661	547	975	1588	2167	2674	7,4%	5,9%

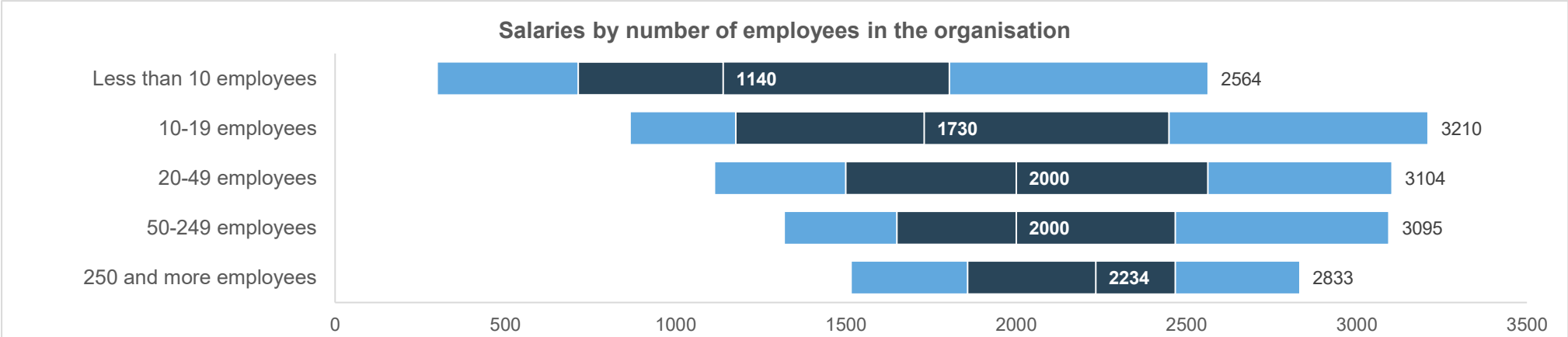


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OCCUPATION **43110002 Bookkeeping clerk**

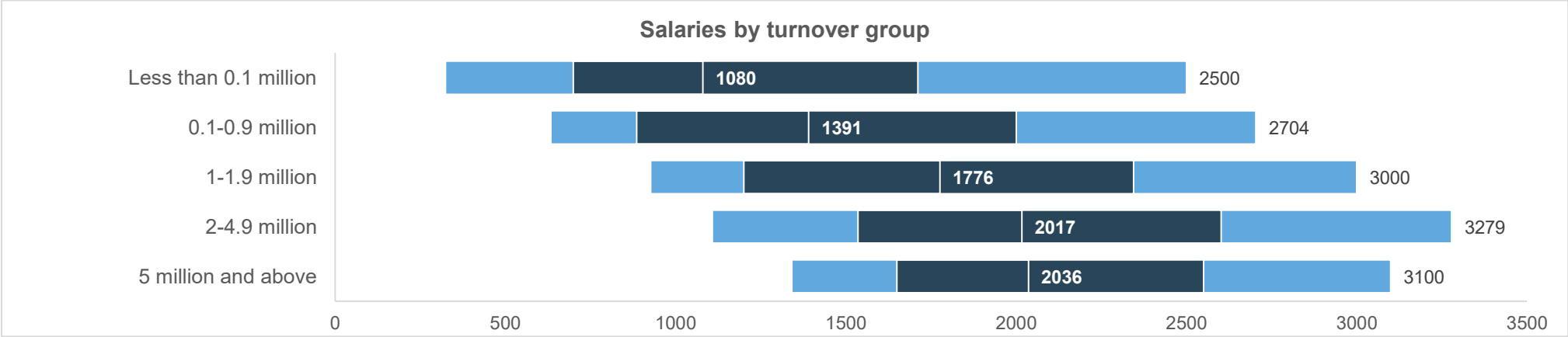
Salaries by number of employees in the organisation **QUARTER 1, 2025**

No of employees	No of org-s	No of employees	Average	10th percentile (10%)	1st quartile (25%)	Median (50%)	3rd quartile (75%)	90th percentile (90%)	Change of Average 2024/2025	Change of Median 2024/2025
Less than 10 employees	2512	2423	1248	300	714	1140	1804	2564	4,2%	5,8%
10-19 employees	378	497	1906	866	1177	1730	2449	3210	11,1%	10,9%
20-49 employees	339	510	2067	1114	1500	2000	2563	3104	8,7%	9,5%
50-249 employees	298	875	2137	1319	1650	2000	2467	3095	6,9%	6,1%
250 and more employees	76	401	2231	1515	1857	2234	2467	2833	4,0%	6,1%



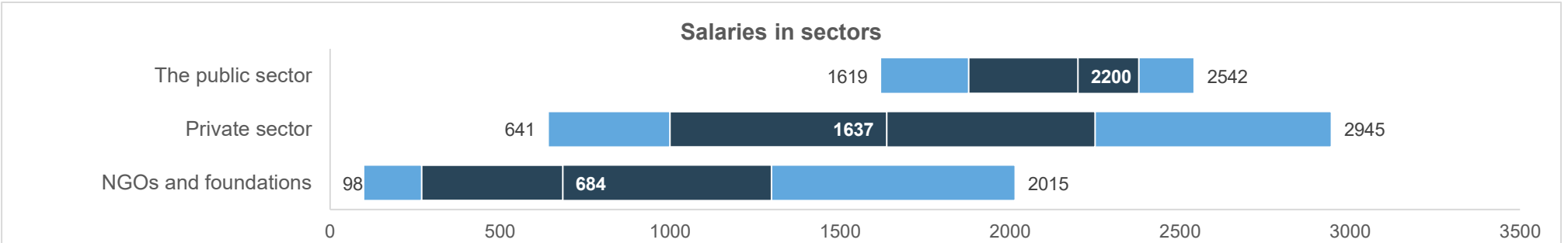
Salaries by turnover group **QUARTER 1, 2025**

Turnover EUR	No of org-s	No of employees	Average	10th percentile (10%)	1st quartile (25%)	Median (50%)	3rd quartile (75%)	90th percentile (90%)	Change of Average 2024/2025	Change of Median 2024/2025
Less than 0.1 million	1154	1180	1172	324	700	1080	1711	2500	3,4%	4,8%
0.1-0.9 million	988	1157	1469	634	886	1391	2000	2704	5,9%	7,2%
1-1.9 million	270	342	1869	927	1200	1776	2345	3000	3,3%	6,5%
2-4.9 million	281	473	2129	1108	1536	2017	2602	3279	10,8%	10,6%
5 million and above	468	1113	2171	1341	1650	2036	2551	3100	6,4%	6,1%



Salaries by sectors **QUARTER 1, 2025**

Sector	No of org-s	No of employees	Average	10th percentile (10%)	1st quartile (25%)	Median (50%)	3rd quartile (75%)	90th percentile (90%)	Change of Average 2024/2025	Change of Median 2024/2025
The public sector	50	245	2152	1619	1878	2200	2379	2542	1,8%	5,0%
Private sector	3161	4086	1743	641	1000	1637	2250	2945	6,7%	7,4%
NGOs and foundations	392	326	822	98	269	684	1298	2015	10,5%	4,4%



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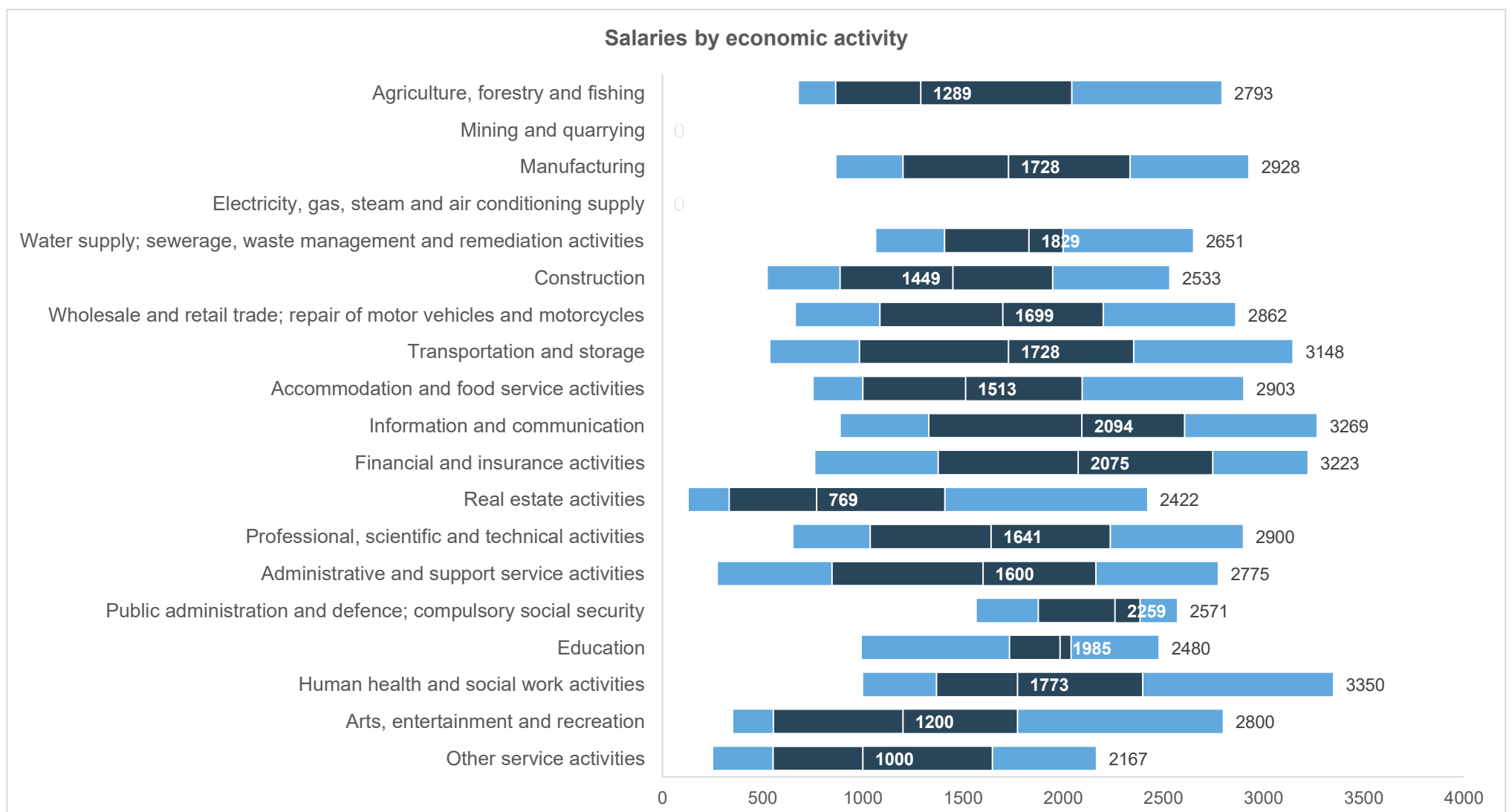
OCCUPATION

43110002 Bookkeeping clerk

Salaries by economic activity

QUARTER 1, 2025

Economic activity	No of org-s	No of employees	Average	10th percentile (10%)	1st quartile (25%)	Median (50%)	3rd quartile (75%)	90th percentile (90%)	Change of Average 2024/2025	Change of Median 2024/2025
Agriculture, forestry and fishing	164	169	1465	678	864	1289	2043	2793	2,0%	-0,6%
Mining and quarrying	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Manufacturing	382	475	1879	865	1200	1728	2334	2928	6,4%	8,7%
Electricity, gas, steam and air conditioning supply	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Water supply; sewerage, waste management and remediation activities	21	26	1795	1064	1408	1829	1999	2651	5,3%	4,2%
Construction	282	337	1442	522	886	1449	1948	2533	5,3%	5,2%
Wholesale and retail trade; repair of motor vehicles and motorcycles	541	678	1793	663	1086	1699	2200	2862	7,2%	10,8%
Transportation and storage	223	296	1838	535	984	1728	2352	3148	10,3%	14,7%
Accommodation and food service activities	72	73	1700	751	1000	1513	2095	2903	9,5%	3,5%
Information and communication	83	106	2134	886	1330	2094	2606	3269	7,6%	7,8%
Financial and insurance activities	58	70	2177	760	1376	2075	2747	3223	7,8%	2,9%
Real estate activities	456	397	937	127	333	769	1410	2422	14,1%	8,0%
Professional, scientific and technical activities	905	1593	1726	650	1037	1641	2236	2900	6,1%	3,0%
Administrative and support service activities	106	119	1721	273	847	1600	2163	2775	3,8%	2,8%
Public administration and defence; compulsory social security	44	214	2166	1565	1876	2259	2384	2571	1,6%	1,9%
Education	28	53	1915	991	1733	1985	2040	2480	12,3%	7,5%
Human health and social work activities	77	93	1895	999	1367	1773	2398	3350	15,4%	10,8%
Arts, entertainment and recreation	40	41	1462	349	554	1200	1772	2800	10,5%	10,4%
Other service activities	88	83	1111	250	552	1000	1647	2167	-6,6%	-9,6%



GROSS SALARY ANALYSIS

OCCUPATION

43110002 Bookkeeping clerk

Salaries by economic activities (NACE2)

QUARTER 1, 2025

Economic activities (NACE2)	No of org-s	No of employees	Average	10th percentile (10%)	1st quartile (25%)	Median (50%)	3rd quartile (75%)	90th percentile (90%)	Change of Average 2024/2025	Change of Median 2024/2025
Crop and animal production, hunting and related service activities	99	97	1466	667	864	1311	1934	2432	3,3%	1,1%
Manufacture of food products	56	69	1893	871	1182	1717	2367	3101	10,9%	12,3%
Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials	69	98	1867	974	1308	1612	2257	2958	6,8%	10,9%
Manufacture of other non-metallic mineral products	17	20	2129	1424	1516	2170	2542	2892	9,7%	16,2%
Manufacture of fabricated metal products, except machinery and equipment	58	64	1899	762	1105	1750	2355	3151	5,2%	25,3%
Manufacture of computer, electronic and optical products	11	25	2190	1550	1595	2052	2557	2966	-4,2%	5,9%
Manufacture of furniture	28	32	1435	521	879	1513	1873	2379	10,3%	15,5%
Repair and installation of machinery and equipment	30	38	1546	640	995	1602	1899	2353	4,5%	21,9%
Electricity, gas, steam and air conditioning supply	18	21	2027	1026	1173	2300	2600	3350	17,9%	46,7%
Construction of buildings	92	94	1238	269	749	1126	1853	2642	1,9%	2,0%
Civil engineering	44	103	1723	914	1392	1650	2000	2523	4,0%	6,5%
Specialised construction activities	146	144	1311	513	841	1266	1883	2511	7,1%	14,6%
Wholesale and retail trade and repair of motor vehicles and motorcycles	114	121	1480	623	891	1406	2031	2443	7,3%	14,9%
Wholesale trade, except of motor vehicles and motorcycles	244	297	2007	831	1333	1954	2400	3102	7,2%	11,7%
Retail trade, except of motor vehicles and motorcycles	183	269	1686	615	1000	1562	2036	2567	7,2%	6,5%
Land transport and transport via pipelines	150	168	1443	402	864	1335	1799	2606	12,0%	11,3%
Warehousing and support activities for transportation	62	85	2255	875	1460	2057	2960	3642	12,8%	19,0%
Postal and courier activities	6	38	2454	1314	2085	2392	2840	3287	N/A	N/A
Accommodation	28	29	1762	878	1462	1920	2095	2737	5,3%	15,7%
Food and beverage service activities	44	44	1651	700	875	1160	1997	2894	12,3%	-2,5%
Computer programming, consultancy and related activities	51	68	2167	885	1344	2220	2633	3448	10,0%	11,0%
Financial service activities, except insurance and pension funding	32	37	2248	1120	1640	2100	2750	3243	7,0%	-8,3%
Real estate activities	456	397	937	127	333	769	1410	2422	14,1%	8,0%
Legal and accounting activities	779	1419	1699	649	1037	1624	2200	2853	7,2%	5,2%
Activities of head offices; management consultancy activities	50	98	2116	917	1533	2067	2717	3044	0,4%	1,9%
Architectural and engineering activities; technical testing and analysis	33	34	1486	530	745	1225	2053	2992	18,6%	-2,0%
Rental and leasing activities	29	30	1657	263	900	1666	2297	2712	14,0%	23,3%
Travel agency, tour operator and other reservation service and related activities	18	24	1925	341	1173	1944	2454	3050	9,3%	2,3%
Services to buildings and landscape activities	21	26	1438	621	760	1365	2000	2247	9,1%	33,2%
Office administrative, office support and other business support activities	18	20	2100	271	1107	1749	2151	4282	-10,8%	-10,4%
Public administration and defence; compulsory social security	44	214	2166	1565	1876	2259	2384	2571	1,6%	1,9%
Education	28	53	1915	991	1733	1985	2040	2480	12,3%	7,5%
Human health activities	56	71	2078	1158	1476	2000	2522	3624	15,2%	4,2%
Sports activities and amusement and recreation activities	24	25	1472	404	625	1297	1700	2799	19,6%	20,7%
Activities of membership organisations	45	46	1180	220	708	1276	1698	2665	-4,8%	6,3%

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Salaries by economic activities (NACE2)

