

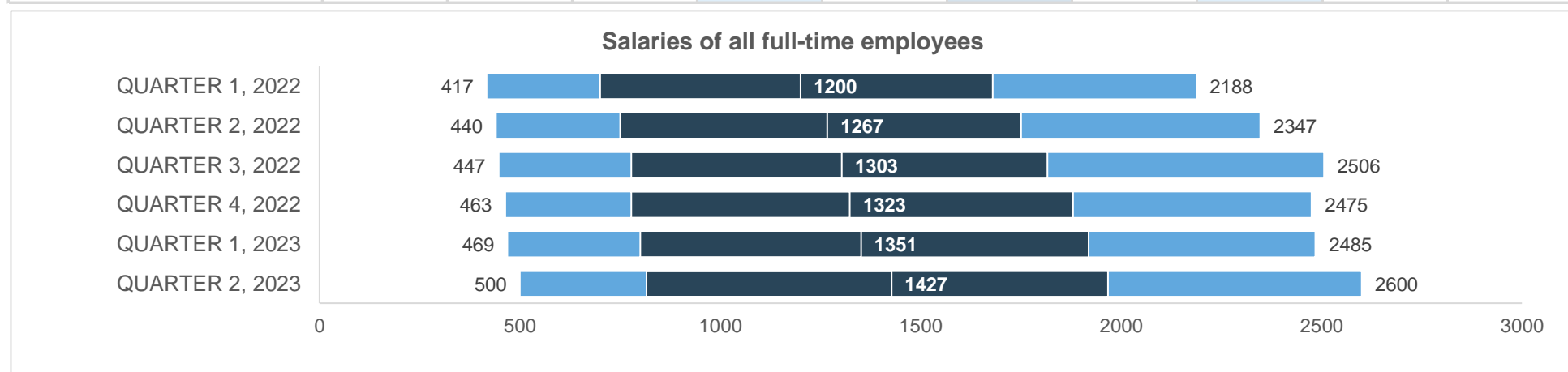
## GROSS SALARY ANALYSIS

### 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%



### 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 –

- checking figures, postings and documents for correct entry, mathematical accuracy and proper codes;
- operating computers programmed with accounting software to record, store and analyse information;
- classifying, recording and summarizing numerical and financial data to compile and keep financial records, using journals and ledgers or computers;
- calculating, preparing and issuing bills, invoices, account statements and other financial statements according to established procedures.
- 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.

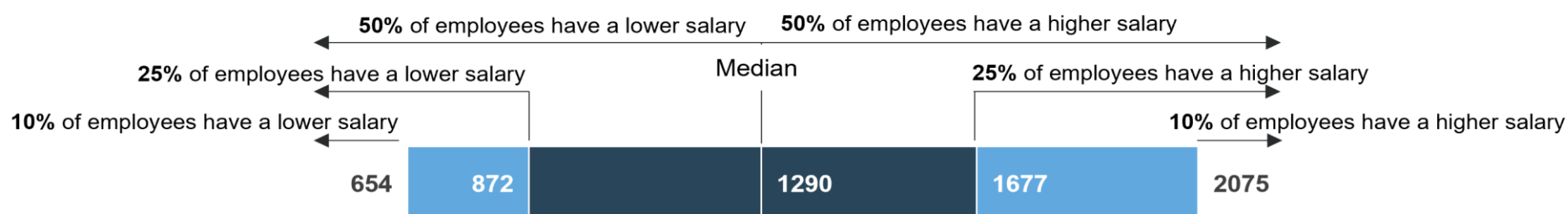
### Explanations

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.

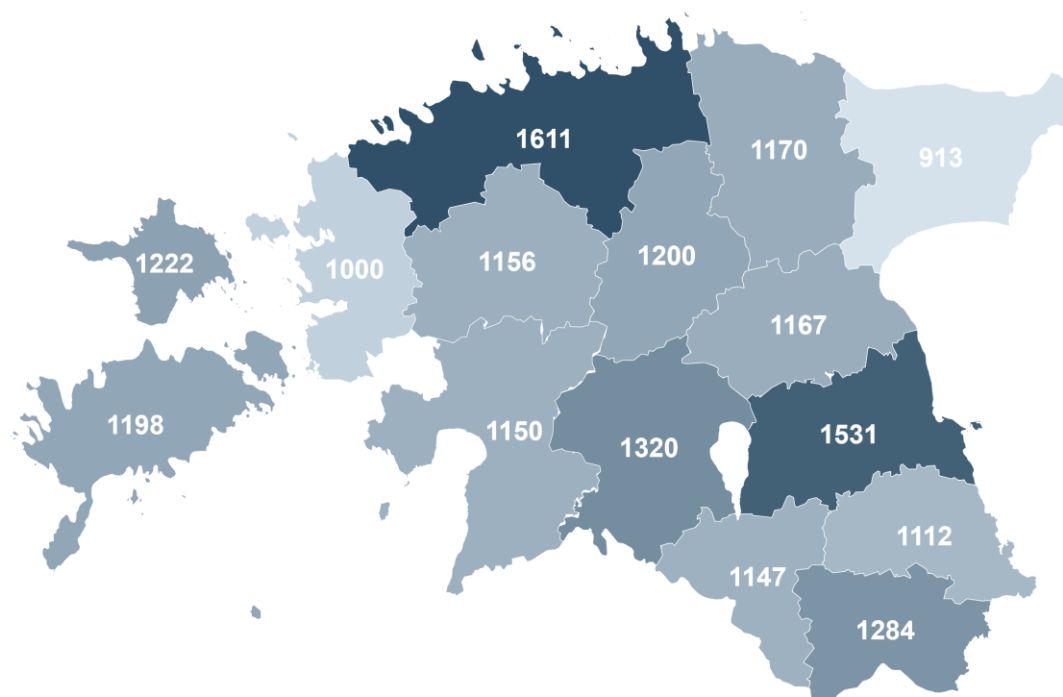
**Percentiles and quartiles show wage variability**



Statistics Estonia uses ISCO Classification of Occupations

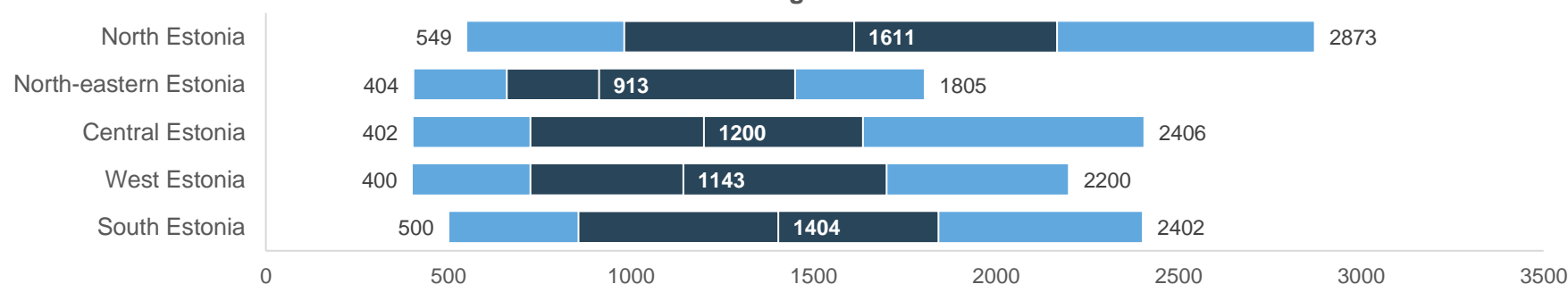
**GROSS SALARY ANALYSIS**
**OCCUPATION**
**43110002 Bookkeeping clerk**
**Salaries by county**
**QUARTER 2, 2023**

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 2022/2023	Change of Median 2022/2023
Tallinn	1369	2007	1764	570	1010	1658	2194	2902	13,0%	12,0%
Harju county, excl. Tallinn	462	512	1559	512	778	1445	2088	2616	12,2%	11,2%
Harju county	1821	2492	1724	549	982	1611	2167	2873	12,8%	25,0%
Hiiu county	29	34	1150	538	719	1222	1400	1883	-0,6%	12,6%
Ida-Viru county	277	272	1097	404	660	913	1450	1805	10,6%	12,7%
Järva county	78	74	1314	323	713	1200	1665	2469	9,0%	4,3%
Jõgeva county	78	74	1165	219	747	1167	1653	2307	12,8%	12,5%
Lääne county	55	54	1111	381	650	1000	1500	1977	9,8%	15,1%
Lääne-Viru county	178	197	1237	473	751	1170	1601	2009	16,2%	18,2%
Pärnu county	305	324	1228	400	725	1150	1716	2200	15,2%	13,9%
Põlva county	53	58	1124	370	735	1112	1484	1972	13,7%	13,1%
Rapla county	112	108	1283	466	680	1156	1690	2599	16,7%	12,9%
Saare county	101	99	1298	398	725	1198	1733	2326	10,2%	14,1%
Tartu county	488	688	1587	548	1000	1531	1942	2490	13,1%	13,2%
Valga county	66	60	1028	294	683	1147	1458	1902	13,8%	23,3%
Viljandi county	115	133	1425	406	854	1320	1839	2429	13,0%	12,8%
Võru county	96	109	1396	453	791	1284	1707	2468	22,2%	10,9%

**Median salaries in counties**

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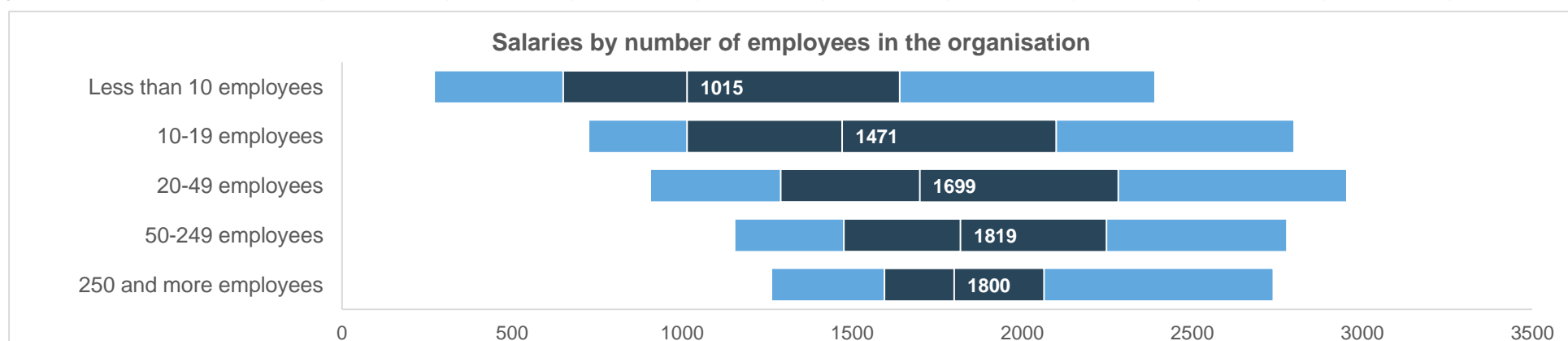
**Salaries by regions**
**QUARTER 2, 2023**

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 2022/2023	Change of Median 2022/2023
North Estonia	1821	2492	1724	549	982	1611	2167	2873	12,8%	25,0%
North-eastern Estonia	277	272	1097	404	660	913	1450	1805	10,6%	24,7%
Central Estonia	366	378	1263	402	725	1200	1635	2406	14,8%	28,3%
West Estonia	488	511	1225	400	725	1143	1700	2200	12,5%	29,9%
South Estonia	889	1115	1471	500	856	1404	1842	2402	14,3%	29,9%

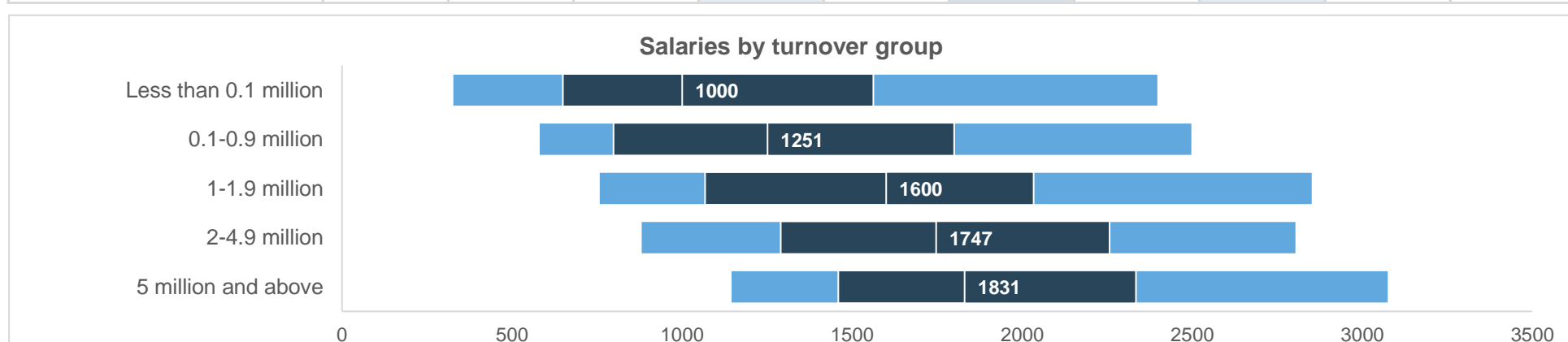
**Salaries in regions**


**GROSS SALARY ANALYSIS**
**OCCUPATION**
**43110002 Bookkeeping clerk**
**Salaries by number of employees in the organisation**
**QUARTER 2, 2023**

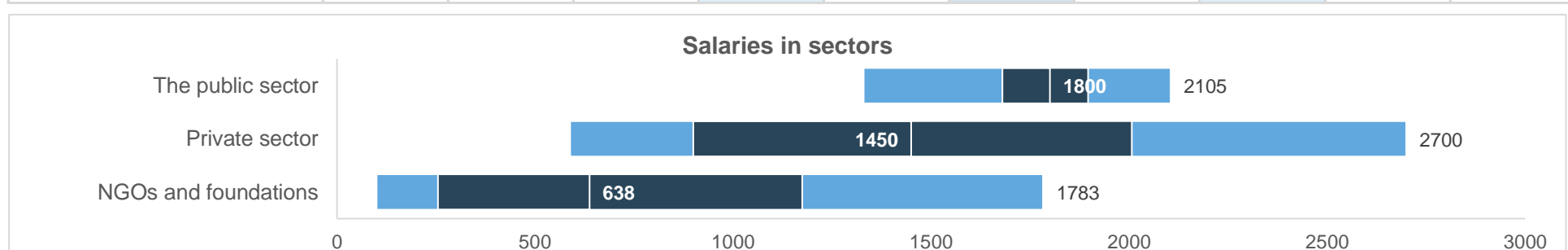
No of employees	No of org-s	No of employees	Average	10th percentile (10%)	1st quartile (25%)	Median (50%)	3rd quartile (75%)	90th percentile (90%)	Change of Average 2022/2023	Change of Median 2022/2023
Less than 10 employees	2618	2500	1136	271	650	1015	1640	2391	12,0%	11,3%
10-19 employees	422	534	1636	725	1015	1471	2100	2800	15,7%	13,2%
20-49 employees	381	551	1832	907	1290	1699	2283	2955	8,7%	9,5%
50-249 employees	296	872	2028	1154	1476	1819	2248	2779	14,7%	13,7%
250 and more employees	82	422	1937	1263	1595	1800	2064	2739	16,8%	12,5%


**Salaries by turnover group**
**QUARTER 2, 2023**

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 2022/2023	Change of Median 2022/2023
Less than 0.1 million	1175	1219	1097	325	649	1000	1562	2400	11,1%	11,7%
0.1-0.9 million	1031	1151	1326	579	798	1251	1800	2500	6,3%	6,0%
1-1.9 million	282	362	1676	756	1068	1600	2034	2854	14,2%	14,3%
2-4.9 million	295	509	1833	879	1290	1747	2257	2806	10,8%	13,4%
5 million and above	496	1106	2065	1143	1459	1831	2335	3077	15,4%	13,0%


**Salaries by sectors**
**QUARTER 2, 2023**

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 2022/2023	Change of Median 2022/2023
The public sector	57	268	1768	1330	1680	1800	1897	2105	12,5%	12,0%
Private sector	3279	4168	1594	589	900	1450	2007	2700	12,7%	11,5%
NGOs and foundations	463	369	703	100	255	638	1175	1783	17,8%	11,0%



## GROSS SALARY ANALYSIS

### OCCUPATION

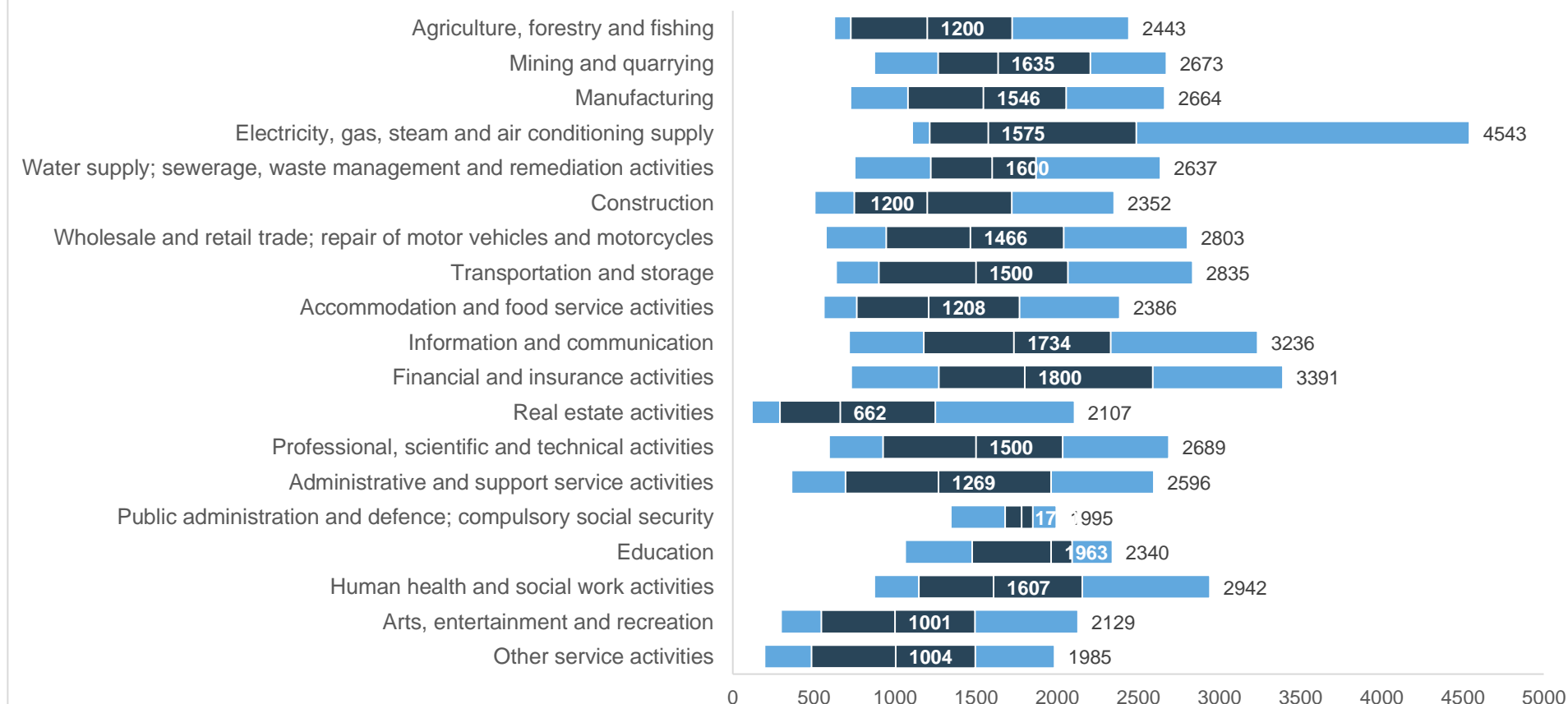
### 43110002 Bookkeeping clerk

#### Salaries by economic activity

**QUARTER 2, 2023**

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 2022/2023	Change of Median 2022/2023
Agriculture, forestry and fishing	166	170	<b>1285</b>	625	728	<b>1200</b>	1723	2443	5,8%	7,7%
Mining and quarrying	18	20	<b>1748</b>	872	1265	<b>1635</b>	2205	2673	7,7%	7,4%
Manufacturing	420	517	<b>1693</b>	725	1080	<b>1546</b>	2055	2664	12,6%	8,3%
Electricity, gas, steam and air conditioning supply	16	22	<b>2207</b>	1106	1213	<b>1575</b>	2487	4543	32,3%	21,4%
Water supply; sewerage, waste management and remediation activities	30	37	<b>1580</b>	752	1220	<b>1600</b>	1870	2637	0,4%	5,1%
Construction	322	374	<b>1282</b>	504	750	<b>1200</b>	1721	2352	11,2%	9,2%
Wholesale and retail trade; repair of motor vehicles and motorcycles	584	712	<b>1644</b>	574	945	<b>1466</b>	2041	2803	12,2%	12,9%
Transportation and storage	245	319	<b>1902</b>	636	900	<b>1500</b>	2066	2835	29,9%	23,0%
Accommodation and food service activities	81	86	<b>1375</b>	562	764	<b>1208</b>	1767	2386	9,1%	12,3%
Information and communication	87	104	<b>1866</b>	716	1178	<b>1734</b>	2329	3236	15,2%	18,4%
Financial and insurance activities	50	68	<b>1963</b>	729	1270	<b>1800</b>	2589	3391	8,0%	7,0%
Real estate activities	510	418	<b>789</b>	117	291	<b>662</b>	1249	2107	17,1%	6,8%
Professional, scientific and technical activities	861	1552	<b>1568</b>	593	926	<b>1500</b>	2033	2689	11,4%	14,4%
Administrative and support service activities	109	123	<b>1461</b>	363	695	<b>1269</b>	1962	2596	7,1%	2,9%
Public administration and defence; compulsory social security	50	234	<b>1739</b>	1343	1679	<b>1780</b>	1850	1995	11,3%	11,3%
Education	24	46	<b>1948</b>	1063	1476	<b>1963</b>	2093	2340	23,1%	15,5%
Human health and social work activities	90	105	<b>1704</b>	872	1148	<b>1607</b>	2154	2942	16,8%	10,1%
Arts, entertainment and recreation	37	38	<b>1287</b>	298	546	<b>1001</b>	1492	2129	0,9%	-6,4%
Other service activities	99	93	<b>1028</b>	196	485	<b>1004</b>	1495	1985	5,8%	12,8%

#### Salaries by economic activity



## GROSS SALARY ANALYSIS

### OCCUPATION

### 43110002 Bookkeeping clerk

#### Salaries by economic activities (NACE2)

**QUARTER 4, 2022**

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 2022/2023	Change of Median 2022/2023
Crop and animal production, hunting and related service activities	103	100	1313	653	777	1201	1653	2402	8,8%	7,8%
Other mining and quarrying	18	20	1748	872	1265	1635	2205	2673	7,7%	7,4%
Manufacture of food products	54	67	1621	916	1110	1526	2085	2539	16,5%	12,3%
Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials	78	105	1782	788	1035	1333	1994	2777	18,0%	11,1%
Manufacture of rubber and plastic products	17	20	2066	897	1430	1956	2291	3750	9,5%	17,4%
Manufacture of other non-metallic mineral products	21	25	1944	1203	1506	1945	2375	2713	-5,9%	15,8%
Manufacture of fabricated metal products, except machinery and equipment	71	77	1509	715	1000	1383	1873	2357	10,2%	6,4%
Manufacture of computer, electronic and optical products	12	31	2264	1517	1605	2029	2744	3432	27,3%	18,9%
Manufacture of motor vehicles, trailers and semi-trailers	9	20	1963	1305	1757	2024	2241	2344	#DIV/0!	#DIV/0!
Manufacture of furniture	29	34	1363	601	809	1572	1841	2342	1,9%	13,1%
Repair and installation of machinery and equipment	26	33	1350	560	765	1297	1906	2043	36,1%	50,1%
Electricity, gas, steam and air conditioning supply	16	22	2207	1106	1213	1575	2487	4543	32,3%	21,4%
Construction of buildings	108	108	1196	405	725	1180	1728	2514	12,1%	18,4%
Civil engineering	47	105	1522	706	1058	1531	1873	2401	8,5%	13,2%
Specialised construction activities	167	167	1156	467	725	1037	1600	2102	13,8%	8,0%
Wholesale and retail trade and repair of motor vehicles and motorcycles	111	115	1339	500	750	1200	1820	2300	10,1%	16,6%
Wholesale trade, except of motor vehicles and motorcycles	272	320	1809	652	1102	1655	2245	3031	11,5%	9,8%
Retail trade, except of motor vehicles and motorcycles	201	288	1575	504	879	1368	1874	2803	14,0%	14,0%
Land transport and transport via pipelines	163	184	1344	583	757	1254	1692	2369	25,0%	22,9%
Warehousing and support activities for transportation	73	97	2812	647	1155	1701	2504	3897	36,2%	1,2%
Accommodation	29	31	1504	710	1157	1626	2071	2384	8,3%	8,1%
Food and beverage service activities	52	55	1286	534	726	1078	1600	2358	11,2%	19,8%
Computer programming, consultancy and related activities	49	55	1888	795	1215	1927	2329	3236	17,9%	25,5%
Information service activities	22	28	1793	524	730	1750	2303	3249	12,8%	33,8%
Financial service activities, except insurance and pension funding	33	41	2032	853	1416	1800	2665	3282	16,3%	16,9%
Real estate activities	510	418	789	117	291	662	1249	2107	17,1%	6,8%
Legal and accounting activities	738	1383	1533	592	909	1485	2000	2653	12,4%	14,5%
Activities of head offices; management consultancy activities	48	93	2003	873	1388	1913	2284	3053	8,2%	2,0%
Architectural and engineering activities; technical testing and analysis	33	33	1071	504	631	1128	1352	1779	-5,3%	-9,8%
Rental and leasing activities	30	33	1273	500	683	1124	1800	2436	3,1%	-13,3%
Travel agency, tour operator and other reservation service and related activities	19	25	1543	244	667	1497	2320	2665	1,9%	8,8%
Services to buildings and landscape activities	21	24	1224	513	640	1186	1792	2420	31,2%	43,6%
Public administration and defence; compulsory social security	50	234	1739	1343	1679	1780	1850	1995	11,3%	11,3%
Education	24	46	1948	1063	1476	1963	2093	2340	23,1%	15,5%
Human health activities	64	78	1739	1000	1187	1751	2230	2933	14,0%	19,1%
Sports activities and amusement and recreation activities	25	26	1122	335	546	1071	1398	1800	2,0%	0,1%
Activities of membership organisations	52	52	1027	197	459	1156	1415	2002	21,4%	26,8%

## GROSS SALARY ANALYSIS

### OCCUPATION

### 43110002 Bookkeeping clerk

Salaries by economic activities (NACE2)

