

GROSS SALARY ANALYSIS

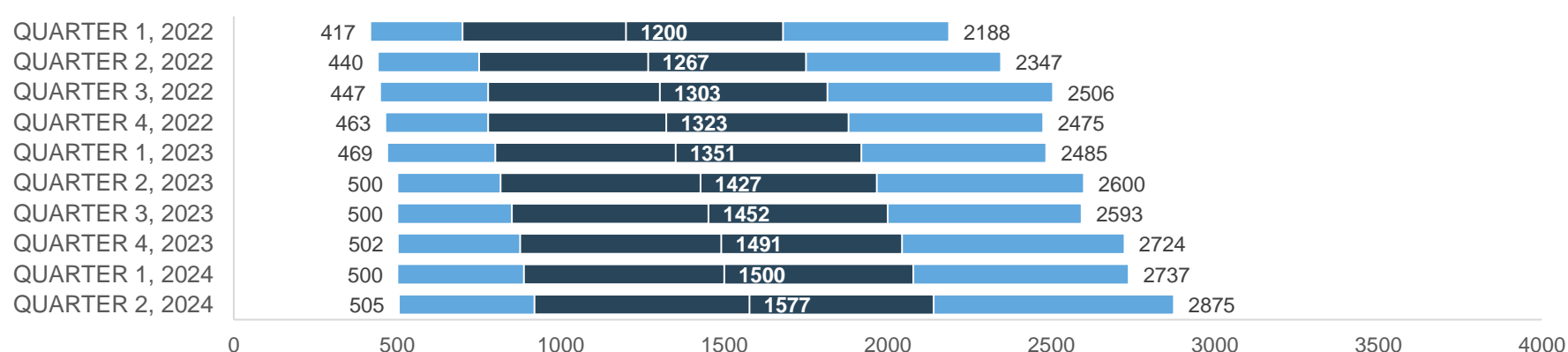
OCCUPATION

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%

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 –

- 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.

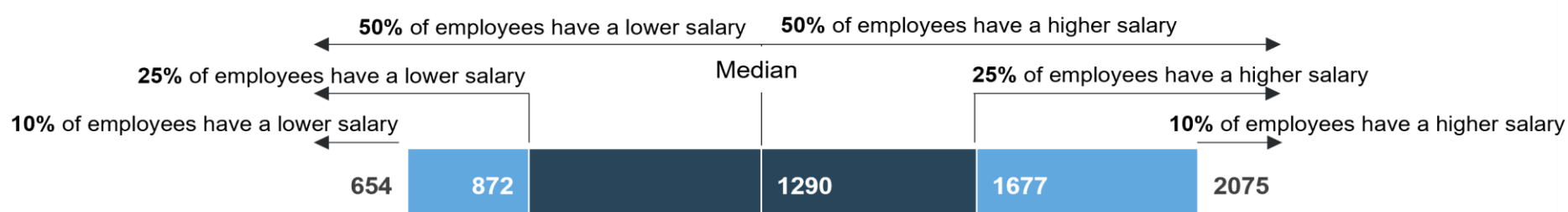
Explanations

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

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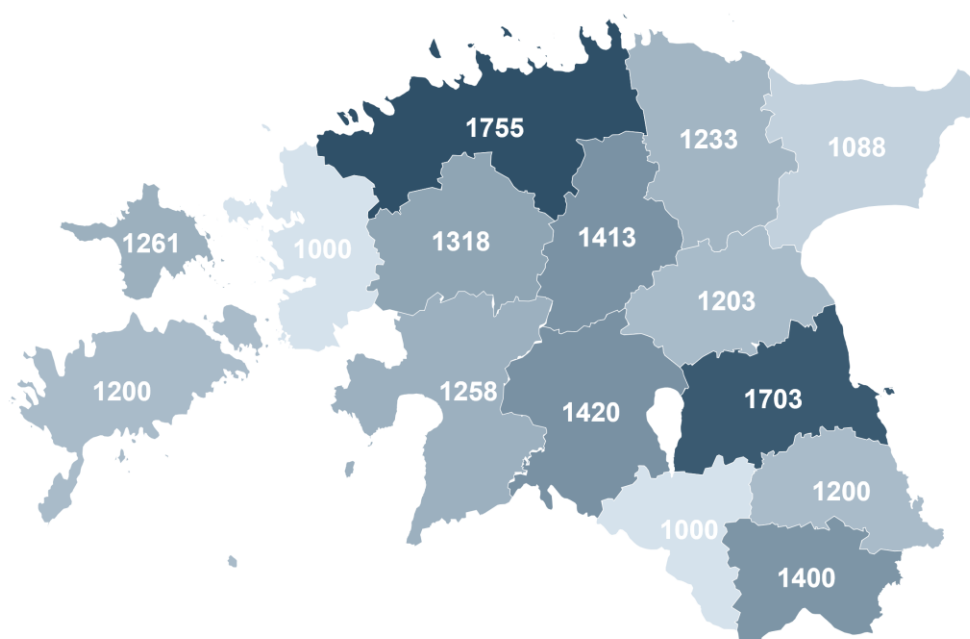
43110002 Bookkeeping clerk

Salaries by county

QUARTER 2, 2024

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 2023/2024	Change of Median 2023/2024
Tallinn	1315	2007	1914	634	1160	1800	2399	3200	8,5%	8,6%
Harju county, excl. Tallinn	454	497	1710	617	900	1556	2256	3002	9,7%	7,7%
Harju county	1760	2483	1876	625	1083	1755	2346	3176	8,8%	8,9%
Hiiu county	31	36	1241	417	685	1261	1600	2126	7,9%	3,2%
Ida-Viru county	270	263	1241	468	794	1088	1600	2057	13,1%	19,2%
Järva county	75	72	1450	313	820	1413	1838	2697	10,4%	17,8%
Jõgeva county	75	77	1261	243	828	1203	1825	2258	8,2%	3,1%
Lääne county	50	50	1052	340	625	1000	1513	1885	-5,3%	0,0%
Lääne-Viru county	173	191	1361	257	820	1233	1742	2368	10,0%	5,4%
Pärnu county	292	310	1342	346	820	1258	1861	2401	9,3%	9,4%
Põlva county	55	60	1181	236	774	1200	1700	2039	5,1%	7,9%
Rapla county	111	107	1421	393	788	1318	2020	3016	10,8%	14,0%
Saare county	99	96	1332	332	808	1200	1707	2485	2,6%	0,2%
Tartu county	483	677	1754	619	1056	1703	2129	2643	10,5%	11,2%
Valga county	59	51	1003	255	671	1000	1416	2042	-2,4%	-12,8%
Viljandi county	111	127	1481	298	820	1420	2000	2416	3,9%	7,6%
Võru county	89	99	1531	600	832	1400	1940	2643	9,7%	9,0%

Median salaries in counties



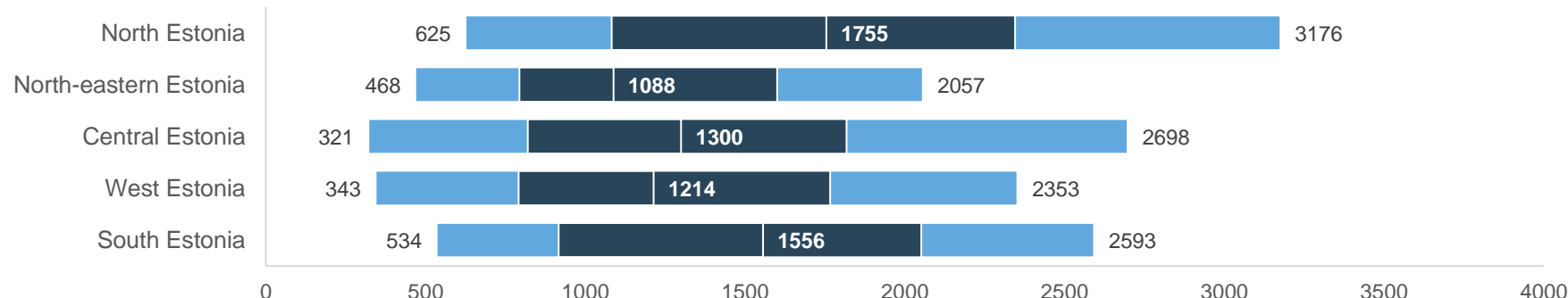
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Salaries by regions

QUARTER 2, 2024

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 2023/2024	Change of Median 2023/2024
North Estonia	1760	2483	1876	625	1083	1755	2346	3176	8,8%	8,9%
North-eastern Estonia	270	263	1241	468	794	1088	1600	2057	13,1%	19,2%
Central Estonia	357	369	1392	321	820	1300	1818	2698	10,2%	8,3%
West Estonia	470	492	1305	343	791	1214	1766	2353	6,5%	6,2%
South Estonia	865	1083	1604	534	917	1556	2052	2593	9,0%	10,8%

Salaries in regions



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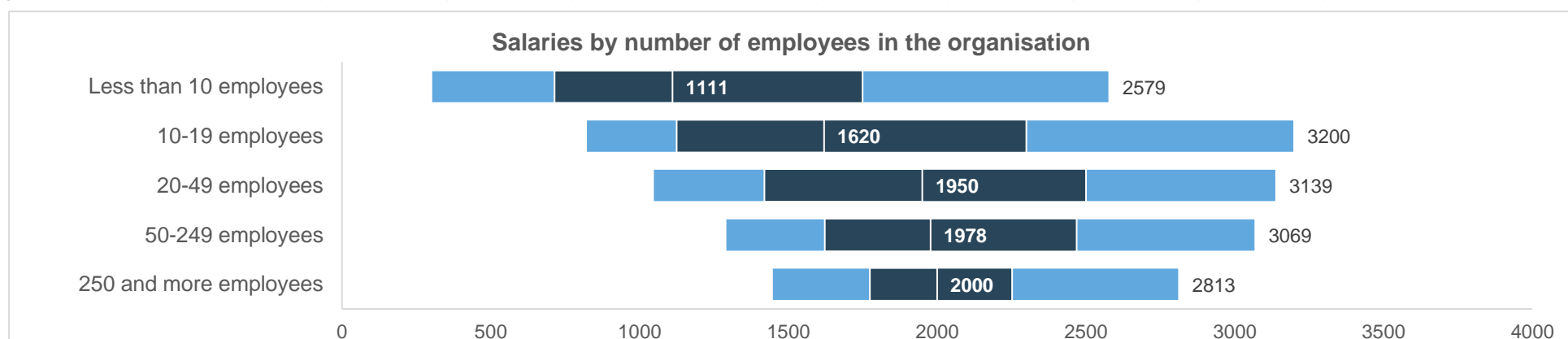
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Salaries by number of employees in the organisation

QUARTER 2, 2024

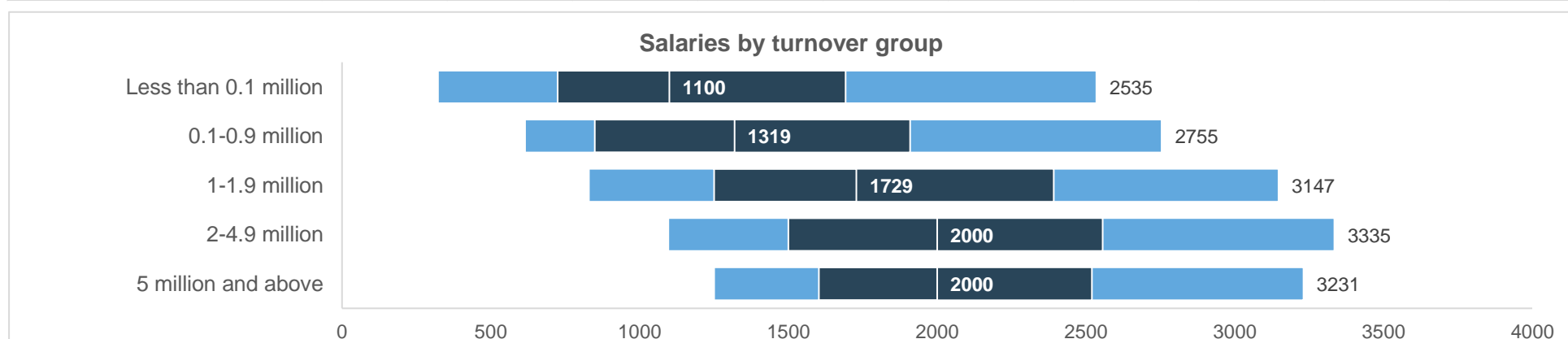
No of employees	No of org-s	No of employees	Average	10th percentile (10%)	1st quartile (25%)	Median (50%)	3rd quartile (75%)	90th percentile (90%)	Change of Average 2023/2024	Change of Median 2023/2024
Less than 10 employees	2543	2461	1227	300	714	1111	1750	2579	8,0%	9,5%
10-19 employees	396	508	1832	820	1125	1620	2300	3200	12,0%	10,1%
20-49 employees	350	515	2017	1045	1420	1950	2500	3139	10,1%	14,8%
50-249 employees	312	897	2182	1289	1623	1978	2469	3069	7,6%	8,7%
250 and more employees	78	408	2139	1445	1774	2000	2252	2813	10,4%	11,1%



Salaries by turnover group

QUARTER 2, 2024

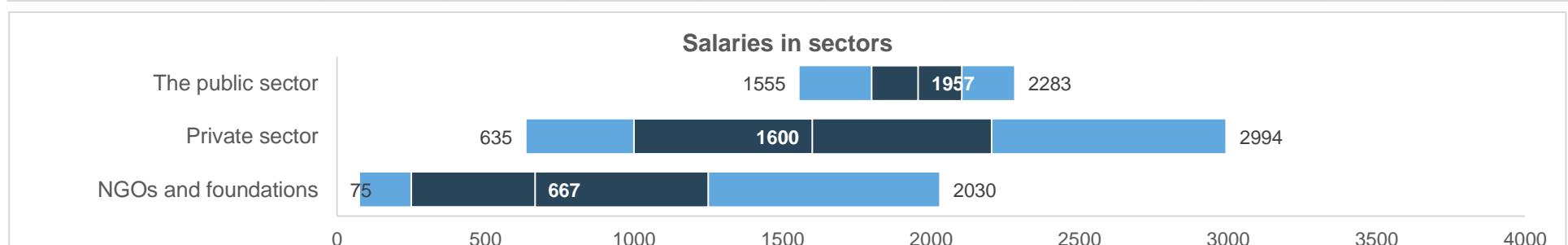
Turnover EUR	No of org-s	No of employees	Average	10th percentile (10%)	1st quartile (25%)	Median (50%)	3rd quartile (75%)	90th percentile (90%)	Change of Average 2023/2024	Change of Median 2023/2024
Less than 0.1 million	1144	1188	1178	323	725	1100	1692	2535	7,4%	10,0%
0.1-0.9 million	1024	1179	1435	615	850	1319	1909	2755	8,2%	5,4%
1-1.9 million	270	353	1875	830	1250	1729	2392	3147	11,9%	8,1%
2-4.9 million	290	494	2086	1097	1500	2000	2556	3335	13,8%	14,5%
5 million and above	472	1095	2197	1250	1603	2000	2520	3231	6,4%	9,2%



Salaries by sectors

QUARTER 2, 2024

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 2023/2024	Change of Median 2023/2024
The public sector	52	252	1972	1555	1800	1957	2104	2283	11,5%	8,7%
Private sector	3200	4119	1732	635	1000	1600	2204	2994	8,7%	10,3%
NGOs and foundations	427	357	795	75	250	667	1250	2030	13,1%	4,5%



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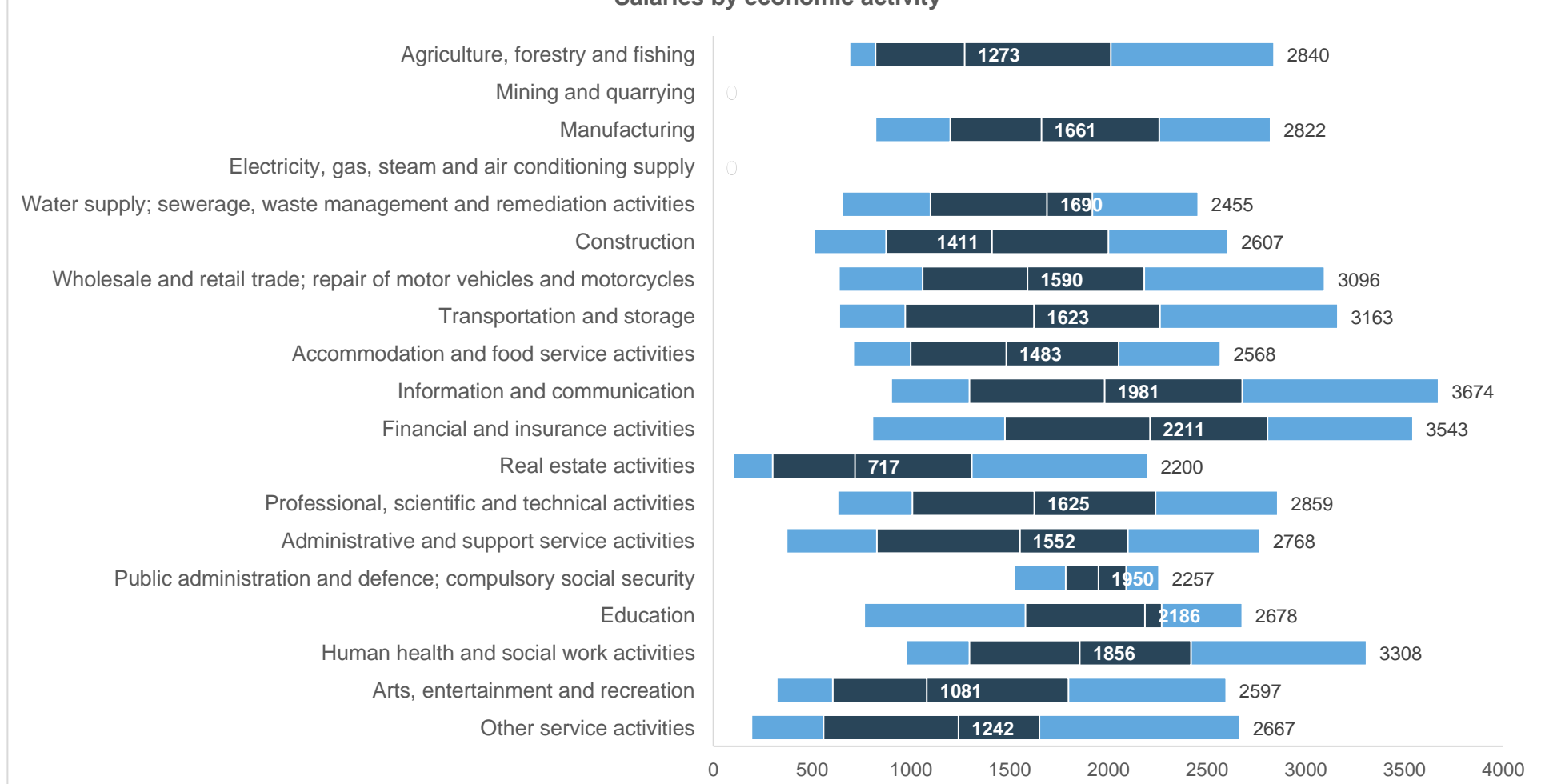
43110002 Bookkeeping clerk

Salaries by economic activity

QUARTER 2, 2024

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 2023/2024	Change of Median 2023/2024
Agriculture, forestry and fishing	163	165	1474	690	820	1273	2013	2840	14,7%	6,1%
Mining and quarrying	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Manufacturing	397	495	1836	820	1200	1661	2258	2822	8,4%	7,4%
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	22	29	1601	652	1100	1690	1920	2455	1,3%	5,6%
Construction	297	361	1501	510	875	1411	2000	2607	17,1%	17,6%
Wholesale and retail trade; repair of motor vehicles and motorcycles	562	699	1765	635	1060	1590	2183	3096	7,4%	8,5%
Transportation and storage	232	296	1894	637	972	1623	2262	3163	-0,4%	8,2%
Accommodation and food service activities	74	78	1678	708	999	1483	2052	2568	22,0%	22,8%
Information and communication	86	105	2097	900	1297	1981	2679	3674	12,4%	14,2%
Financial and insurance activities	53	67	2202	806	1477	2211	2806	3543	12,2%	22,8%
Real estate activities	483	415	864	100	300	717	1308	2200	9,5%	8,3%
Professional, scientific and technical activities	886	1577	1704	629	1008	1625	2239	2859	8,7%	8,3%
Administrative and support service activities	106	121	1703	371	827	1552	2100	2768	16,6%	22,3%
Public administration and defence; compulsory social security	48	225	1940	1521	1784	1950	2090	2257	11,6%	9,6%
Education	29	52	1978	764	1581	2186	2271	2678	1,5%	11,4%
Human health and social work activities	77	93	1929	976	1296	1856	2420	3308	13,2%	15,5%
Arts, entertainment and recreation	41	43	1360	320	604	1081	1799	2597	5,7%	8,0%
Other service activities	90	85	1188	192	557	1242	1651	2667	15,6%	23,7%

Salaries by economic activity



GROSS SALARY ANALYSIS

OCCUPATION

43110002 Bookkeeping clerk

Salaries by economic activities (NACE2)

QUARTER 2, 2024

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 2023/2024	Change of Median 2023/2024
Crop and animal production, hunting and related service	96	92	1527	725	820	1298	2043	2877	16,3%	8,1%
Manufacture of food products	57	74	1760	852	1181	1621	2247	2555	8,6%	6,2%
Manufacture of wood and of products of wood and cork, except furniture; manufacture of other products of wood	70	97	1862	971	1204	1598	2235	2792	4,5%	19,9%
Manufacture of rubber and plastic products	19	22	2474	1051	1350	1824	2404	4516	19,7%	-6,7%
Manufacture of other non-metallic mineral products	19	23	2011	1455	1585	2194	2530	2867	3,4%	12,8%
Manufacture of fabricated metal products, except machinery and equipment	61	65	1666	710	1046	1444	1985	2544	10,4%	4,4%
Manufacture of computer, electronic and optical equipment	9	27	2221	1528	1698	1911	2630	2947	-1,9%	-5,8%
Manufacture of furniture	31	35	1437	418	853	1445	2004	2506	5,4%	-8,1%
Repair and installation of machinery and equipment	27	34	1538	354	910	1369	1918	2761	13,9%	5,6%
Electricity, gas, steam and hot water supply	17	22	2334	1097	1312	1611	2761	3519	5,8%	2,3%
Construction of buildings	101	101	1210	383	816	1228	1700	2241	1,2%	4,1%
Civil engineering	41	110	1938	900	1430	1880	2241	3200	27,3%	22,8%
Specialised construction activities	155	155	1295	509	820	1112	1717	2323	12,0%	7,2%
Wholesale and retail trade and repair of motor vehicles and motorcycles	114	120	1430	530	836	1370	1945	2540	6,8%	14,2%
Wholesale trade, except of motor vehicles and motorcycles	254	310	1942	820	1200	1778	2423	3240	7,4%	7,4%
Retail trade, except of motor vehicles and motorcycles	194	281	1708	608	1000	1500	1998	3177	8,4%	9,6%
Land transport and transport via pipelines	156	173	1375	408	820	1270	1767	2548	2,3%	1,3%
Warehousing and support activities for transportation	69	89	2627	820	1296	2044	2801	4710	-6,6%	20,2%
Accommodation and food service activities	28	28	1746	878	1200	1852	2132	2525	16,1%	13,9%
Food and beverage service activities	46	50	1635	649	919	1195	1968	2684	27,1%	10,9%
Computer programming, consultancy and related activities	54	67	2107	820	1297	2000	2646	3609	11,6%	3,8%
Financial service activities, except insurance and pension funding	31	36	2224	813	1486	2271	3005	3655	9,4%	26,2%
Real estate activities	483	415	864	100	300	717	1308	2200	9,5%	8,3%
Legal and accounting activities	760	1399	1671	623	1000	1600	2200	2800	9,0%	7,7%
Activities of head offices; management consultancy activities	55	106	2113	825	1514	2091	2554	3484	5,5%	9,3%
Architectural and engineering activities; technical testing and analysis	31	31	1248	505	785	1250	1680	2500	16,5%	10,8%
Rental and leasing activities	26	28	1386	290	816	1318	1819	2540	8,9%	17,3%
Travel agency, tour operator and other reservation service activities	19	26	1848	373	1136	1824	2493	2815	19,8%	21,8%
Services to buildings and landscape activities	22	27	1439	570	818	1080	1814	2426	17,6%	-8,9%
Office administrative, office support and other business support activities	19	21	2407	830	1270	1757	2902	4518	N/A	N/A
Public administration and defence; compulsory social security	48	225	1940	1521	1784	1950	2090	2257	11,6%	9,6%
Education	29	52	1978	764	1581	2186	2271	2678	1,5%	11,4%
Human health and social work activities	56	70	2006	1100	1398	2033	2508	3475	15,4%	16,1%
Sports activities and amusement and recreation activities	26	27	1286	360	604	1069	1615	2013	14,6%	-0,2%
Activities of membership organisations	46	47	1256	186	749	1285	1675	3248	22,3%	11,2%

GROSS SALARY ANALYSIS

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Salaries by economic activities (NACE2)

