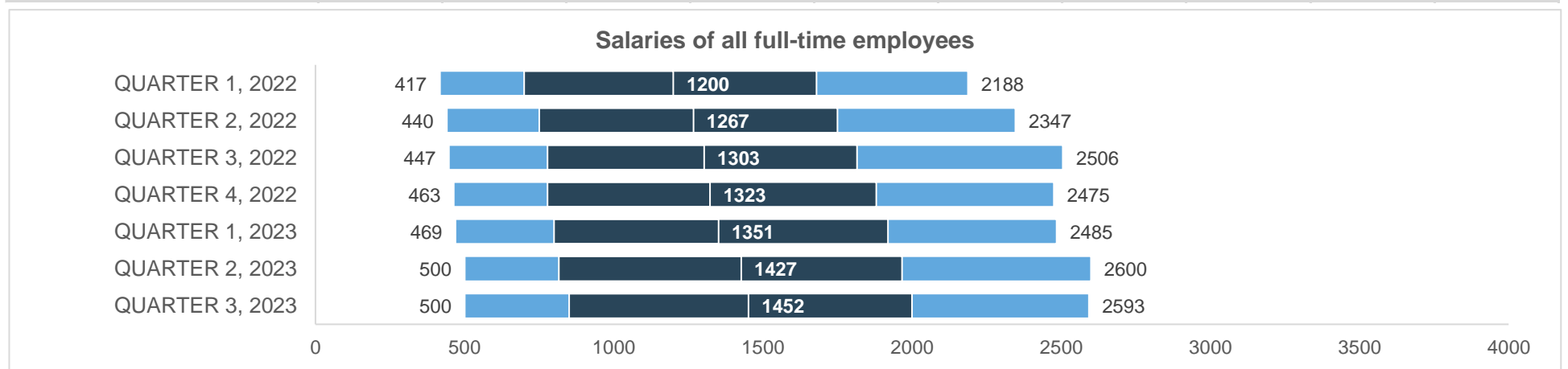


## GROSS SALARY ANALYSIS

### OCCUPATION 43110002 Bookkeeping clerk

#### Salaries of all full-time 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%



#### 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.

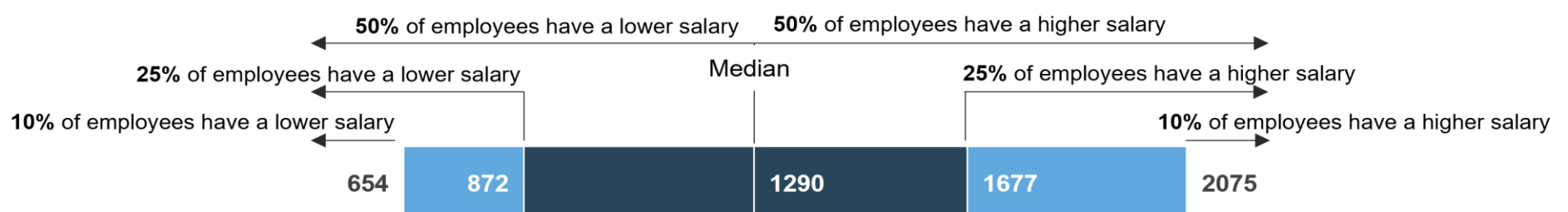
#### Explanations

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**



Statistics Estonia uses ISCO Classification of Occupations

## GROSS SALARY ANALYSIS

### OCCUPATION

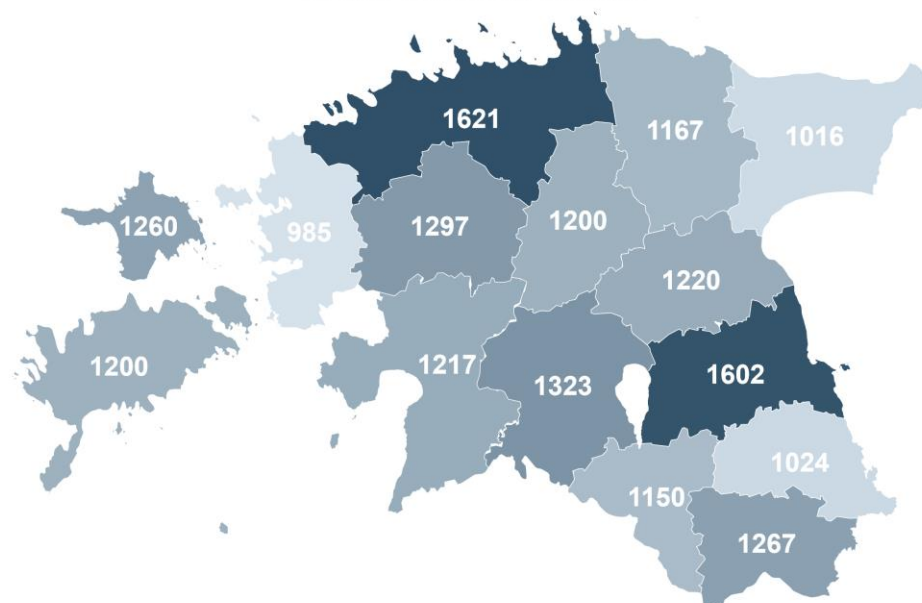
### 43110002 Bookkeeping clerk

#### Salaries by county

**QUARTER 3, 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	1363	2014	1694	589	1003	1652	2154	2800	0,5%	7,1%
Harju county, excl. Tallinn	467	514	1547	500	800	1454	2103	2687	12,6%	11,6%
Harju county	1820	2501	1666	568	977	1621	2143	2795	2,6%	7,8%
Hiiu county	30	35	1178	513	725	1260	1438	1877	13,8%	23,7%
Ida-Viru county	273	272	1163	400	725	1016	1473	1963	16,0%	16,8%
Järva county	79	76	1239	318	700	1200	1629	2208	-5,2%	16,2%
Jõgeva county	81	78	1207	199	725	1220	1753	2271	10,5%	15,5%
Lääne county	55	56	1078	200	640	985	1450	2017	-1,1%	-1,5%
Lääne-Viru county	181	206	1210	330	762	1167	1563	2174	7,4%	12,3%
Pärnu county	294	313	1281	423	725	1217	1771	2306	17,2%	15,2%
Põlva county	55	61	1111	283	719	1024	1553	2023	4,8%	-0,3%
Rapla county	109	106	1332	500	725	1297	1815	2711	11,2%	29,7%
Saare county	101	98	1304	388	744	1200	1744	2116	11,5%	8,9%
Tartu county	487	688	1623	578	1016	1602	1947	2543	13,3%	15,1%
Valga county	61	54	1025	272	712	1150	1476	1974	7,8%	20,2%
Viljandi county	118	134	1402	440	857	1323	1850	2492	9,1%	5,8%
Võru county	95	110	1342	615	831	1267	1830	2447	11,7%	8,8%

Median salaries in counties



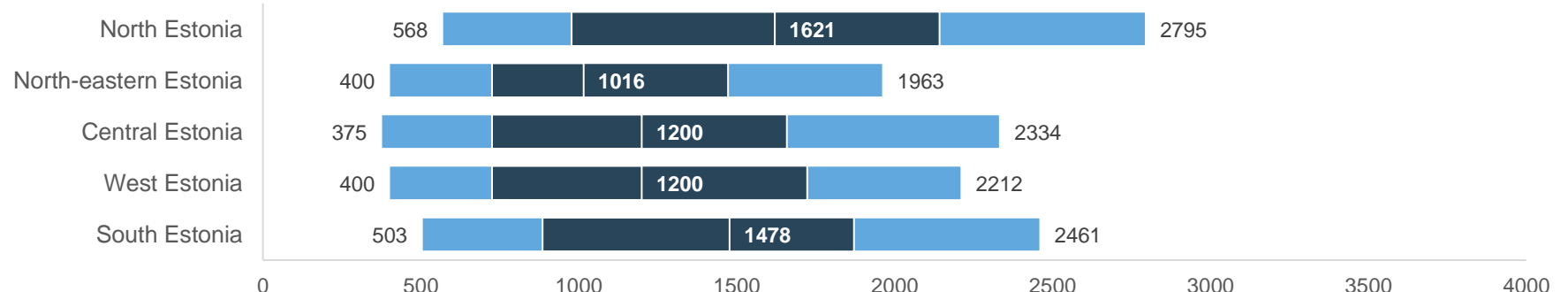
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#### Salaries by regions

**QUARTER 3, 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	1820	2501	1666	568	977	1621	2143	2795	2,6%	7,8%
North-eastern Estonia	273	272	1163	400	725	1016	1473	1963	16,0%	16,8%
Central Estonia	367	387	1245	375	725	1200	1659	2334	5,6%	16,2%
West Estonia	478	502	1257	400	725	1200	1723	2212	13,9%	14,1%
South Estonia	890	1117	1488	503	885	1478	1872	2461	12,3%	16,6%

Salaries in regions



## GROSS SALARY ANALYSIS

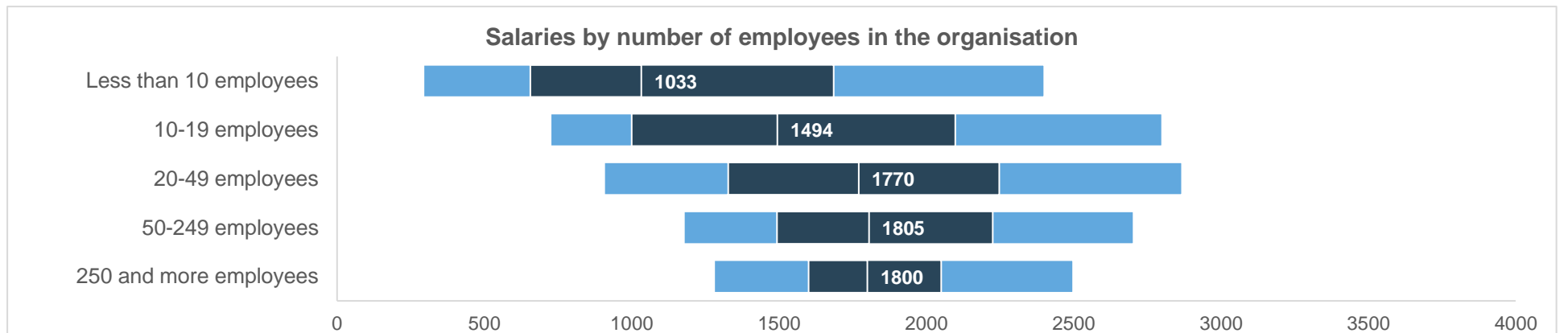
### OCCUPATION

### 43110002 Bookkeeping clerk

#### Salaries by number of employees in the organisation

QUARTER 3, 2023

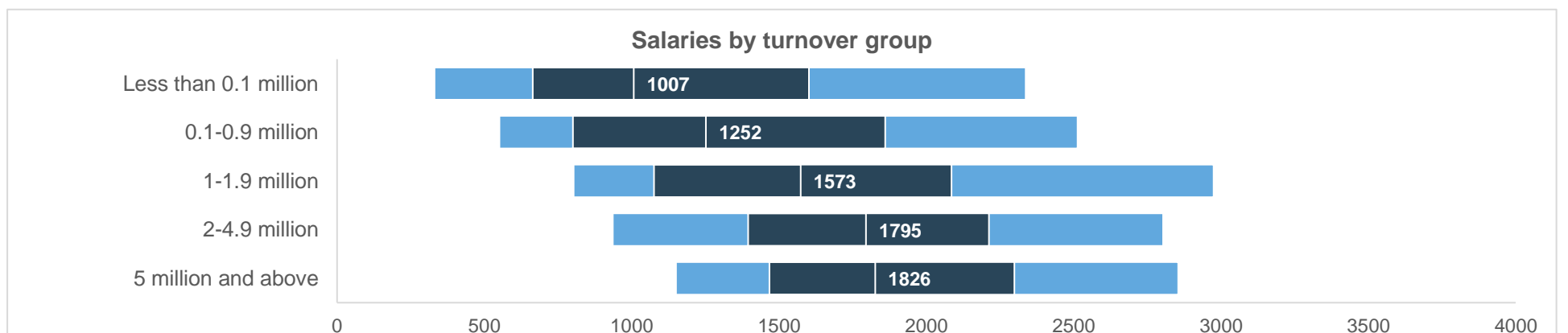
No of employees	No of org-s	No of employees	Average	10th percentile (10%)	1st quartile (25%)	Median (50%)	3rd quartile (75%)	90th percentile (90%)	Change of Average 2022/2023	Change of Median 2022/2023
Less than 10 employees	2597	2498	1153	293	656	1033	1686	2400	10,0%	8,3%
10-19 employees	424	533	1636	725	1000	1494	2098	2800	12,2%	14,6%
20-49 employees	375	543	1832	907	1328	1770	2247	2868	8,2%	11,5%
50-249 employees	304	898	1903	1177	1493	1805	2225	2703	12,2%	13,7%
250 and more employees	85	428	1875	1280	1600	1800	2050	2498	-15,1%	5,0%



#### Salaries by turnover group

QUARTER 3, 2023

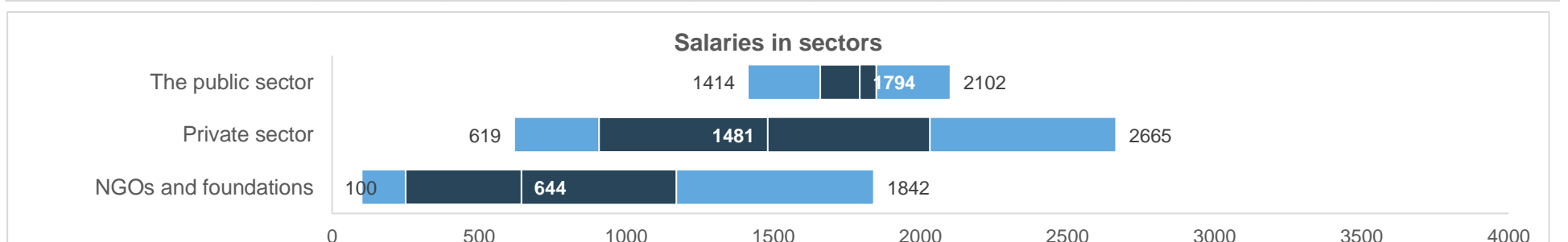
Turnover EUR	No of org-s	No of employees	Average	10th percentile (10%)	1st quartile (25%)	Median (50%)	3rd quartile (75%)	90th percentile (90%)	Change of Average 2022/2023	Change of Median 2022/2023
Less than 0.1 million	1172	1214	1102	331	664	1007	1601	2337	8,8%	7,8%
0.1-0.9 million	1029	1153	1345	551	800	1252	1860	2513	5,1%	4,3%
1-1.9 million	293	371	1695	803	1076	1573	2085	2975	9,0%	5,9%
2-4.9 million	294	506	1833	936	1395	1795	2213	2804	12,9%	15,8%
5 million and above	496	1123	1947	1150	1467	1826	2299	2855	-4,0%	2,4%



#### Salaries by sectors

QUARTER 3, 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	53	267	1764	1414	1660	1794	1850	2102	13,2%	12,1%
Private sector	3284	4187	1568	619	908	1481	2032	2665	5,1%	11,1%
NGOs and foundations	448	366	708	100	250	644	1170	1842	16,6%	12,0%



## GROSS SALARY ANALYSIS

### OCCUPATION

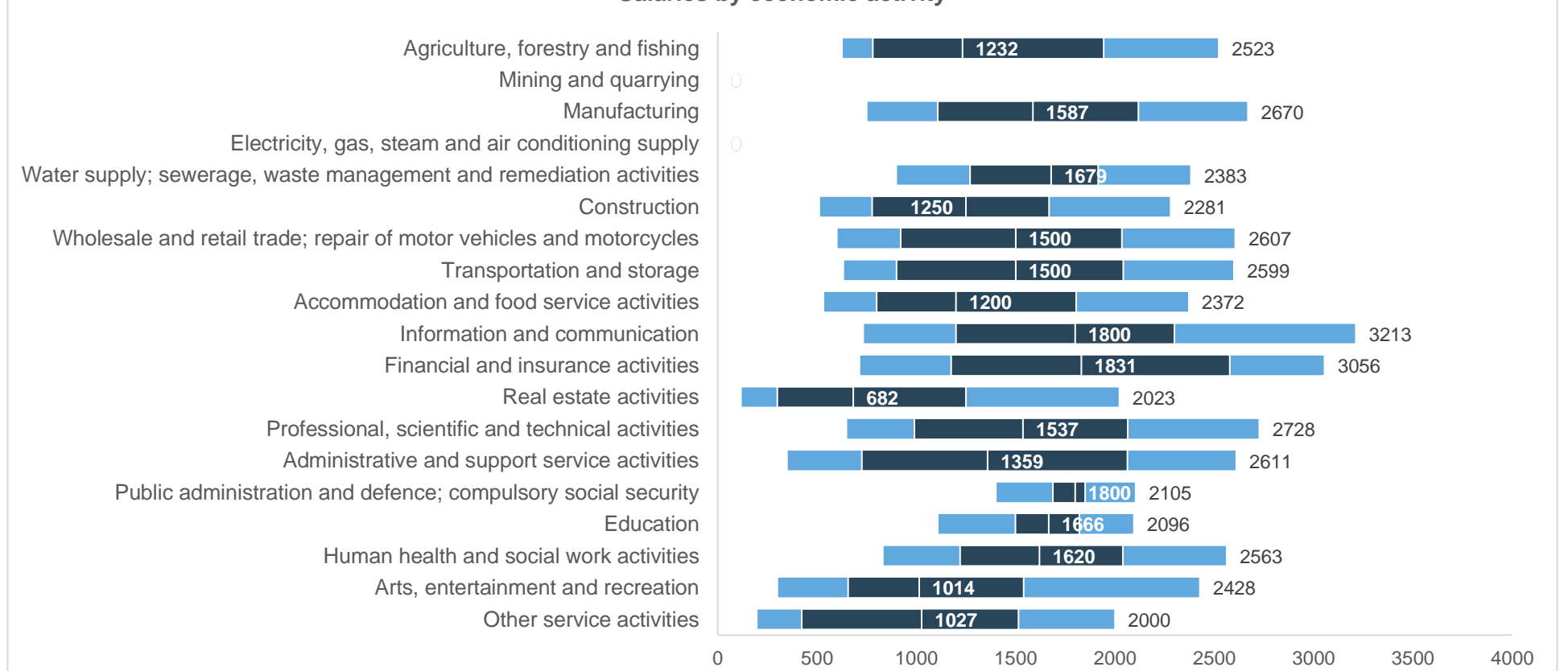
43110002 Bookkeeping clerk

### Salaries by economic activity

QUARTER 3, 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	172	179	1359	625	781	1232	1943	2523	9,9%	6,5%
Mining and quarrying	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Manufacturing	418	508	1703	750	1108	1587	2119	2670	-15,9%	-0,1%
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	26	33	1606	899	1270	1679	1915	2383	3,8%	17,2%
Construction	325	386	1281	511	777	1250	1668	2281	10,3%	9,4%
Wholesale and retail trade; repair of motor vehicles and motorcycles	588	715	1620	600	921	1500	2036	2607	9,5%	14,2%
Transportation and storage	242	314	1565	633	900	1500	2043	2599	14,3%	19,0%
Accommodation and food service activities	83	87	1377	531	800	1200	1806	2372	6,3%	9,1%
Information and communication	83	102	1857	733	1200	1800	2300	3213	9,8%	20,0%
Financial and insurance activities	52	67	1852	714	1175	1831	2578	3056	12,0%	16,5%
Real estate activities	497	415	783	117	300	682	1250	2023	14,8%	9,1%
Professional, scientific and technical activities	859	1563	1595	648	991	1537	2065	2728	10,3%	9,8%
Administrative and support service activities	111	123	1502	348	726	1359	2063	2611	7,2%	14,7%
Public administration and defence; compulsory social security	49	235	1768	1400	1688	1800	1850	2105	13,8%	12,5%
Education	25	48	1660	1108	1499	1666	1820	2096	10,3%	13,4%
Human health and social work activities	86	101	1605	831	1221	1620	2040	2563	9,2%	14,0%
Arts, entertainment and recreation	39	40	1348	300	657	1014	1540	2428	4,4%	1,4%
Other service activities	98	93	1018	196	422	1027	1514	2000	4,1%	9,3%

### Salaries by economic activity



## GROSS SALARY ANALYSIS

### OCCUPATION

### 43110002 Bookkeeping clerk

### Salaries by economic activities (NACE2)

**QUARTER 3, 2023**

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	104	104	1374	657	821	1203	1964	2645	12,0%	3,4%
Manufacture of food products	57	68	1647	928	1113	1592	2000	2417	12,5%	6,2%
Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials	77	104	1708	813	1116	1439	2088	2826	4,8%	12,7%
Manufacture of rubber and plastic products	18	21	2099	970	1300	1967	2436	3525	4,6%	10,3%
Manufacture of other non-metallic mineral products	20	23	1966	1414	1526	1945	2400	2694	21,5%	18,8%
Manufacture of fabricated metal products, except machinery and equipment	68	73	1590	716	1071	1450	1968	2528	10,3%	10,4%
Manufacture of computer, electronic and optical products	13	32	2032	1122	1408	1824	2312	2800	14,1%	17,7%
Manufacture of furniture	27	31	1399	750	912	1544	1920	2246	4,4%	5,4%
Repair and installation of machinery and equipment	28	34	1294	557	725	944	1863	2206	26,7%	9,3%
Electricity, gas, steam and air conditioning supply	16	23	1744	1152	1271	1601	2419	2940	10,6%	-0,1%
Construction of buildings	107	109	1235	468	762	1231	1718	2593	15,2%	23,1%
Civil engineering	50	113	1426	694	980	1451	1667	2355	4,2%	9,5%
Specialised construction activities	168	168	1196	483	725	1058	1662	2164	13,3%	5,8%
Wholesale and retail trade and repair of motor vehicles and motorcycles	114	121	1333	500	744	1136	1823	2256	5,4%	9,5%
Wholesale trade, except of motor vehicles and motorcycles	271	319	1792	675	1130	1682	2200	2963	9,7%	7,3%
Retail trade, except of motor vehicles and motorcycles	203	288	1548	542	892	1425	1883	2543	11,4%	14,5%
Land transport and transport via pipelines	163	186	1283	427	732	1250	1700	2293	16,0%	18,3%
Warehousing and support activities for transportation	69	93	1885	742	1175	1700	2386	3267	7,3%	-2,0%
Accommodation	31	32	1425	665	1107	1504	1987	2215	-3,3%	-2,2%
Food and beverage service activities	52	55	1342	526	730	1000	1625	2435	16,3%	7,1%
Computer programming, consultancy and related activities	48	54	1894	746	1200	1821	2297	3393	11,0%	15,0%
Information service activities	20	28	1764	517	1000	1800	2203	3176	5,4%	25,8%
Financial service activities, except insurance and pension funding	33	40	1948	648	1200	1864	2746	3070	17,3%	21,4%
Real estate activities	497	415	783	117	300	682	1250	2023	14,8%	9,1%
Legal and accounting activities	738	1393	1565	642	974	1515	2033	2703	11,5%	11,5%
Activities of head offices; management consultancy activities	48	95	2000	867	1497	1926	2318	2895	4,6%	-0,9%
Architectural and engineering activities; technical testing and analysis	31	31	1193	519	698	1128	1627	1850	3,3%	-4,7%
Other professional, scientific and technical activities	18	20	1746	230	709	949	2254	3506	N/A	N/A
Rental and leasing activities	32	35	1327	402	725	1000	1842	2593	5,9%	-12,9%
Travel agency, tour operator and other reservation service and related activities	18	24	1714	270	976	1750	2398	2693	2,9%	20,6%
Services to buildings and landscape activities	20	23	1299	511	690	1140	2008	2680	27,7%	14,2%
Public administration and defence; compulsory social security	49	235	1768	1400	1688	1800	1850	2105	13,8%	12,5%
Education	25	48	1660	1108	1499	1666	1820	2096	10,3%	13,4%
Human health activities	62	76	1745	1012	1250	1706	2050	2858	10,4%	16,8%
Sports activities and amusement and recreation activities	26	27	1198	300	593	920	1365	2138	12,8%	1,0%
Activities of membership organisations	50	52	1022	191	416	1133	1428	2546	23,3%	20,7%

## GROSS SALARY ANALYSIS

### OCCUPATION

### 43110002 Bookkeeping clerk

Salaries by economic activities (NACE2)

