

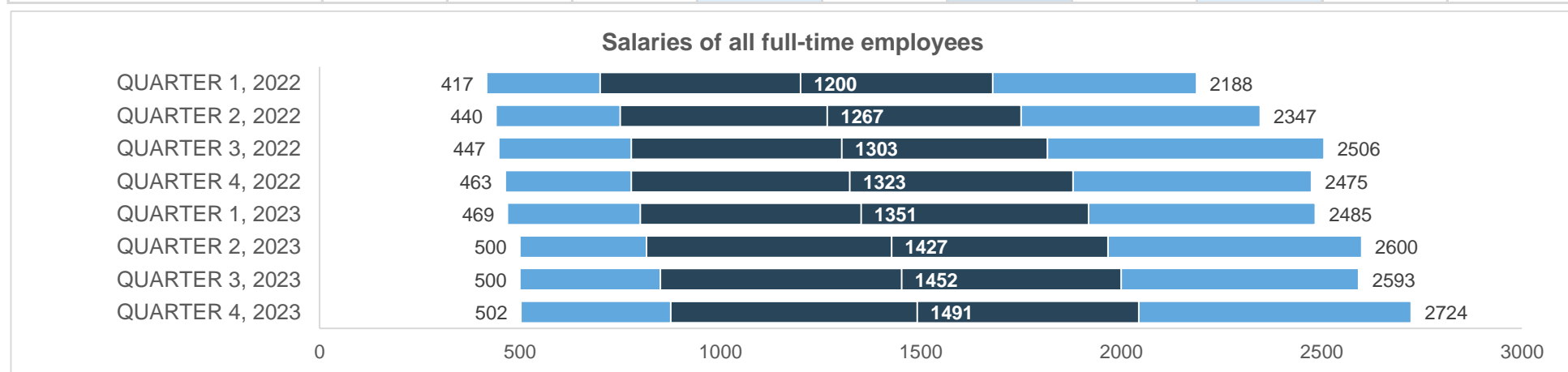
## GROSS SALARY ANALYSIS

### 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%
QUARTER 4, 2023	3758	4710	1585	502	876	1491	2044	2724	10,1%	12,7%



### 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.

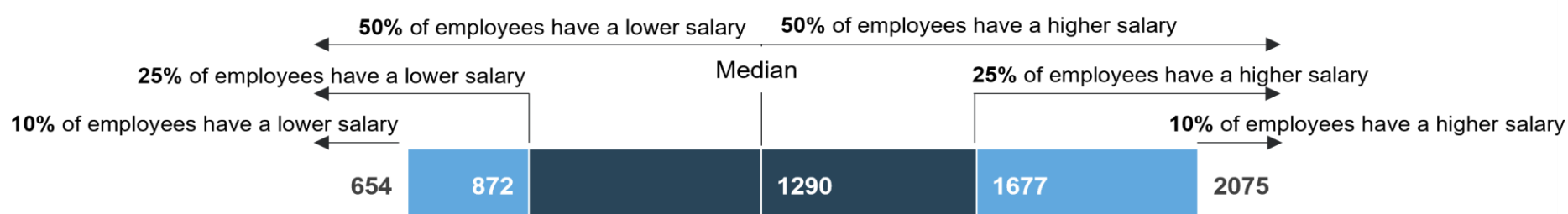
### Explanations

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

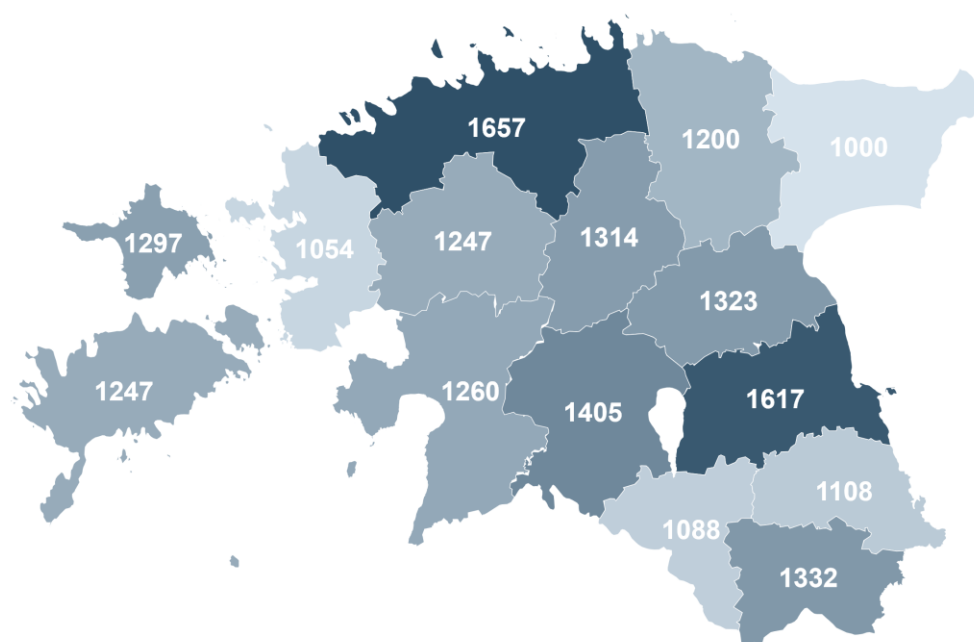
## OCCUPATION 43110002 Bookkeeping clerk

### Salaries by county

QUARTER 4, 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	1348	1998	1764	615	1055	1693	2239	2933	7,9%	6,8%
Harju county, excl. Tallinn	455	505	1629	600	850	1465	2197	2878	12,3%	12,0%
Harju county	1793	2480	1738	612	1008	1657	2220	2902	8,8%	7,3%
Hiiu county	28	34	1233	509	719	1297	1533	2058	15,8%	32,5%
Ida-Viru county	277	273	1198	400	725	1000	1516	2000	18,4%	21,8%
Järva county	78	74	1387	323	725	1314	1798	2513	13,4%	21,9%
Jõgeva county	80	78	1297	286	800	1323	1867	2487	13,8%	18,0%
Lääne county	53	53	1141	306	657	1054	1500	1998	9,6%	16,1%
Lääne-Viru county	179	206	1244	250	777	1200	1600	2201	6,1%	14,8%
Pärnu county	294	310	1317	390	730	1260	1867	2323	12,4%	13,3%
Põlva county	55	61	1130	211	722	1108	1517	1895	1,1%	6,6%
Rapla county	109	107	1341	488	725	1247	1918	2936	15,7%	24,7%
Saare county	100	95	1319	462	779	1247	1728	2212	11,2%	12,6%
Tartu county	491	680	1690	600	1000	1617	2073	2671	11,8%	10,5%
Valga county	64	57	1007	380	660	1088	1475	1956	5,6%	8,8%
Viljandi county	118	132	1450	427	804	1405	1875	2634	6,3%	9,7%
Võru county	95	108	1505	648	822	1332	1879	2573	9,6%	11,0%

Median salaries in counties



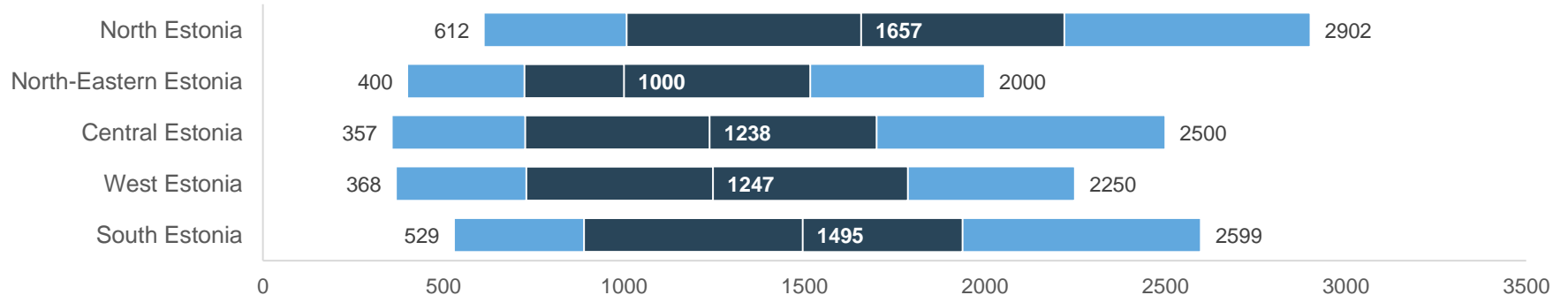
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### Salaries by regions

QUARTER 4, 2023

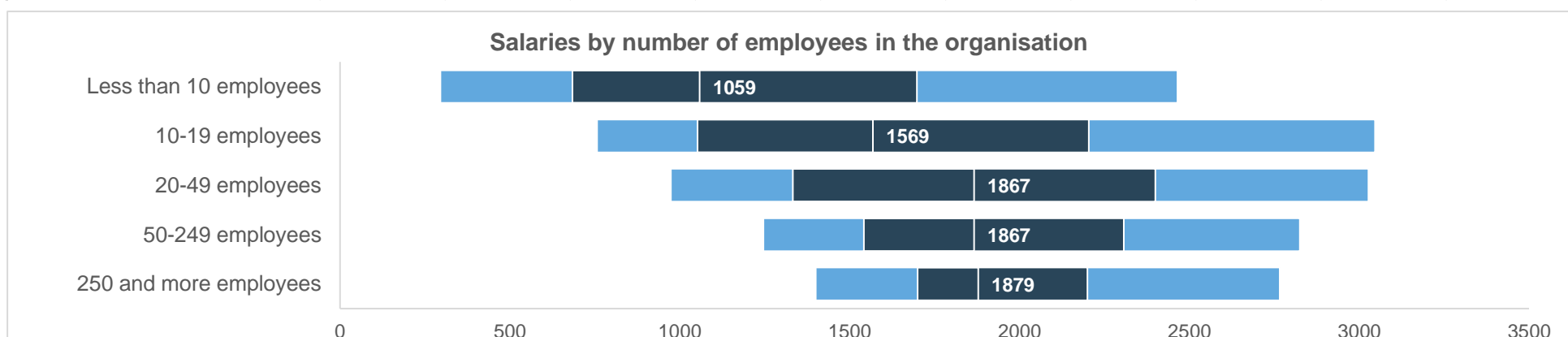
Region	No of org-s	No of employees	Average	10th percentile (10%)	1st quartile (25%)	Median (50%)	3rd quartile (75%)	90th percentile (90%)	Change of Average 2022/2023	Change of Median 2022/2023
North Estonia	1793	2480	1738	612	1008	1657	2220	2902	8,8%	7,3%
North-Eastern Estonia	277	273	1198	400	725	1000	1516	2000	18,4%	21,8%
Central Estonia	364	386	1294	357	727	1238	1700	2500	9,8%	19,0%
West Estonia	473	492	1295	368	730	1247	1787	2250	12,0%	14,1%
South Estonia	896	1108	1554	529	890	1495	1938	2599	10,8%	12,9%

Salaries in regions

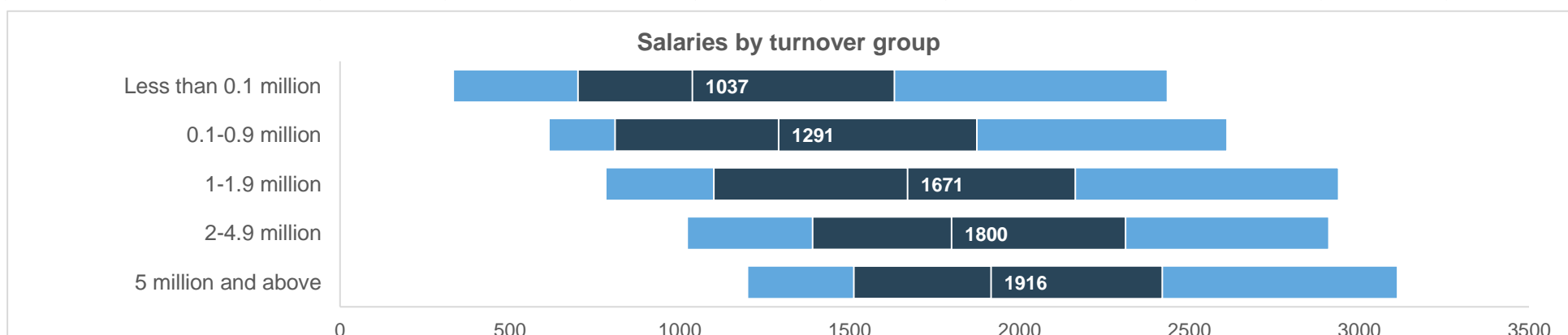


**GROSS SALARY ANALYSIS**
**OCCUPATION**
**43110002 Bookkeeping clerk**
**Salaries by number of employees in the organisation**
**QUARTER 4, 2023**

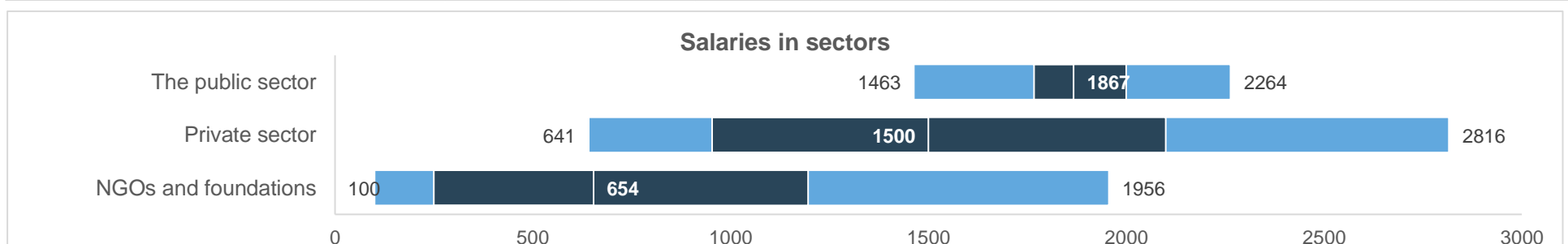
No of employees	No of org-s	No of employees	Average	10th percentile (10%)	1st quartile (25%)	Median (50%)	3rd quartile (75%)	90th percentile (90%)	Change of Average 2022/2023	Change of Median 2022/2023
<b>Less than 10 employees</b>	2598	2505	<b>1173</b>	295	684	<b>1059</b>	1698	2465	10,1%	8,6%
<b>10-19 employees</b>	411	508	<b>1768</b>	757	1052	<b>1569</b>	2204	3047	13,4%	14,0%
<b>20-49 employees</b>	365	527	<b>1956</b>	974	1333	<b>1867</b>	2400	3027	9,3%	11,7%
<b>50-249 employees</b>	304	895	<b>1982</b>	1246	1542	<b>1867</b>	2307	2826	8,4%	7,7%
<b>250 and more employees</b>	80	401	<b>2007</b>	1400	1700	<b>1879</b>	2200	2766	9,4%	6,9%


**Salaries by turnover group**
**QUARTER 4, 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
<b>Less than 0.1 million</b>	1190	1240	<b>1151</b>	333	700	<b>1037</b>	1632	2436	9,7%	9,3%
<b>0.1-0.9 million</b>	998	1126	<b>1382</b>	615	810	<b>1291</b>	1875	2611	5,0%	7,6%
<b>1-1.9 million</b>	292	372	<b>1764</b>	782	1100	<b>1671</b>	2164	2940	11,1%	7,3%
<b>2-4.9 million</b>	289	492	<b>1888</b>	1022	1391	<b>1800</b>	2312	2911	8,8%	8,9%
<b>5 million and above</b>	488	1093	<b>2061</b>	1199	1513	<b>1916</b>	2420	3113	8,4%	7,2%


**Salaries by sectors**
**QUARTER 4, 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
<b>The public sector</b>	54	259	<b>1884</b>	1463	1767	<b>1867</b>	2000	2264	10,0%	2,5%
<b>Private sector</b>	3257	4152	<b>1632</b>	641	953	<b>1500</b>	2100	2816	9,8%	8,4%
<b>NGOs and foundations</b>	447	370	<b>742</b>	100	250	<b>654</b>	1196	1956	10,7%	7,7%



## GROSS SALARY ANALYSIS

### OCCUPATION

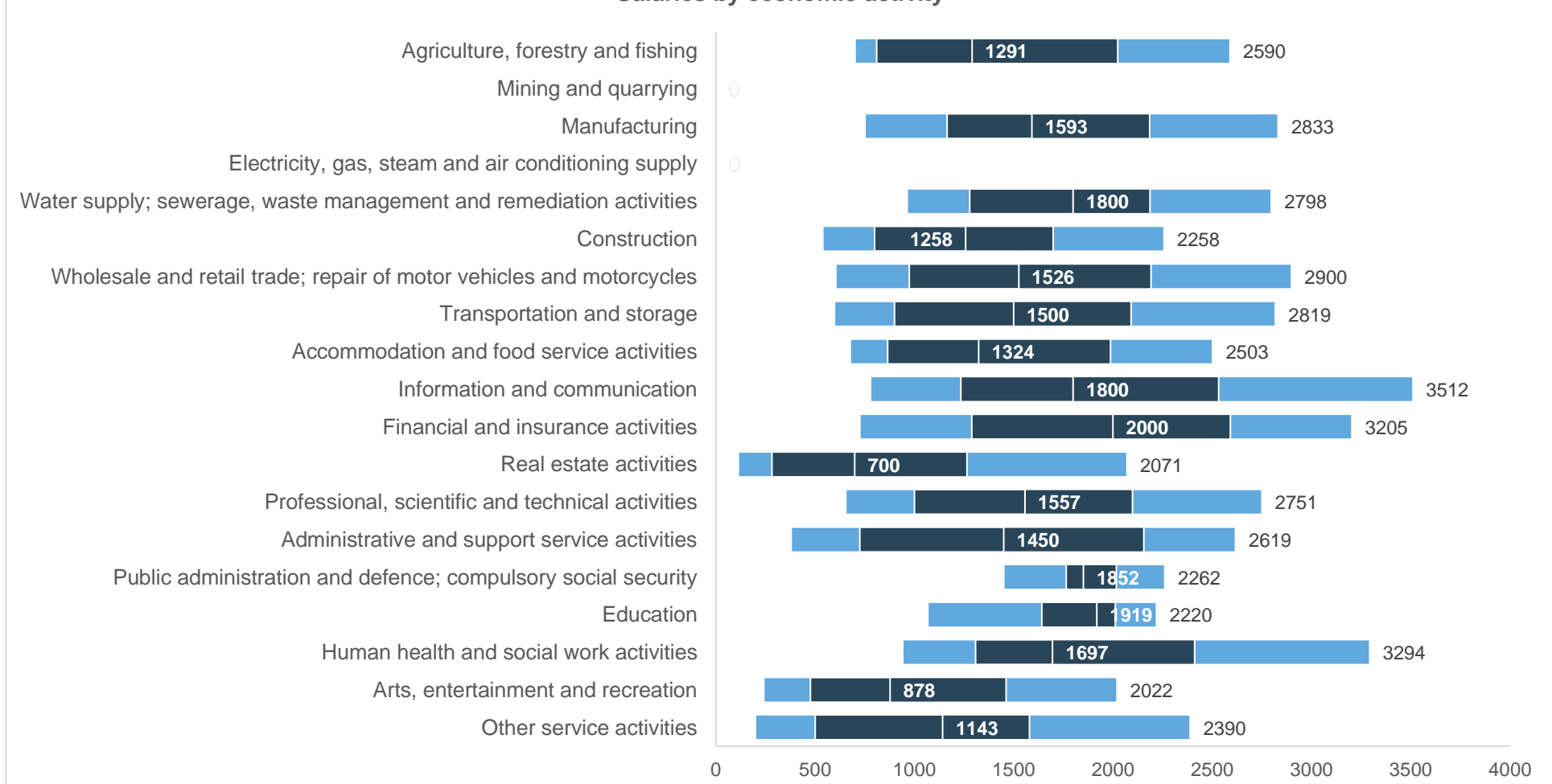
43110002 Bookkeeping clerk

### Salaries by economic activity

QUARTER 4, 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	168	172	1417	702	810	1291	2024	2590	11,6%	7,6%
Mining and quarrying	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Manufacturing	414	516	1746	752	1165	1593	2185	2833	10,1%	8,8%
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	34	1773	964	1279	1800	2188	2798	9,9%	12,5%
Construction	322	384	1308	538	800	1258	1700	2258	11,1%	8,4%
Wholesale and retail trade; repair of motor vehicles and motorcycles	576	704	1711	604	974	1526	2193	2900	10,2%	11,5%
Transportation and storage	238	308	1623	597	900	1500	2092	2819	10,7%	13,5%
Accommodation and food service activities	78	83	1502	677	866	1324	1989	2503	11,9%	15,8%
Information and communication	86	105	2013	780	1235	1800	2533	3512	8,3%	13,9%
Financial and insurance activities	54	70	1985	725	1289	2000	2593	3205	10,1%	13,8%
Real estate activities	495	419	802	114	283	700	1266	2071	13,1%	7,7%
Professional, scientific and technical activities	868	1543	1628	654	1000	1557	2100	2751	9,2%	9,0%
Administrative and support service activities	108	118	1564	380	726	1450	2157	2619	7,4%	6,1%
Public administration and defence; compulsory social security	50	230	1876	1450	1766	1852	2018	2262	9,6%	5,8%
Education	26	48	1827	1068	1643	1919	2012	2220	13,1%	14,9%
Human health and social work activities	82	100	1977	942	1309	1697	2413	3294	9,5%	5,0%
Arts, entertainment and recreation	42	44	1283	242	477	878	1462	2022	-4,7%	-13,0%
Other service activities	94	88	1120	200	500	1143	1581	2390	7,2%	8,4%

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	101	<b>1432</b>	725	835	<b>1316</b>	2075	2550	13,3%	12,9%
Manufacture of food products	57	73	<b>1759</b>	884	1176	<b>1551</b>	2206	2968	13,1%	2,1%
Manufacture of wood and of products of wood and cork	73	101	<b>1696</b>	810	1160	<b>1500</b>	2000	2644	3,6%	14,9%
Manufacture of rubber and plastic products	18	22	<b>2151</b>	854	1297	<b>1964</b>	2427	3491	2,7%	5,2%
Manufacture of other non-metallic mineral products	22	25	<b>1962</b>	1355	1534	<b>1843</b>	2400	2804	10,9%	-1,0%
Manufacture of fabricated metal products	65	70	<b>1709</b>	722	1110	<b>1450</b>	2056	3045	16,5%	9,8%
Manufacture of computer, electronic and optical products	12	33	<b>2134</b>	1323	1510	<b>2178</b>	2590	2849	4,1%	22,5%
Manufacture of furniture	29	33	<b>1506</b>	760	936	<b>1555</b>	1935	2626	14,7%	12,4%
Repair and installation of machinery and equipment	30	36	<b>1357</b>	622	800	<b>1340</b>	1833	2090	32,4%	38,0%
Electricity, gas, steam and air conditioning supply	16	21	<b>1872</b>	1100	1280	<b>1856</b>	2400	3051	19,5%	17,2%
Construction of buildings	105	107	<b>1183</b>	376	746	<b>1196</b>	1784	2266	4,1%	5,5%
Civil engineering	49	115	<b>1529</b>	778	1124	<b>1500</b>	1818	2300	8,6%	5,9%
Specialised construction activities	168	167	<b>1202</b>	600	750	<b>1037</b>	1624	2075	15,8%	9,4%
Wholesale and retail trade and repair of motor vehicles and motorcycles	111	117	<b>1387</b>	555	786	<b>1188</b>	1939	2446	14,4%	13,3%
Wholesale trade, except of motor vehicles and motorcycles	263	312	<b>1917</b>	725	1165	<b>1756</b>	2369	3036	9,9%	5,5%
Retail trade, except of motor vehicles and motorcycles	202	288	<b>1611</b>	540	900	<b>1426</b>	2009	2796	10,0%	12,3%
Land transport and transport via pipelines	159	181	<b>1315</b>	416	749	<b>1226</b>	1700	2236	11,3%	14,0%
Warehousing and support activities for transportation	70	93	<b>1991</b>	727	1175	<b>1962</b>	2585	3624	6,0%	2,9%
Accommodation	30	32	<b>1564</b>	820	1211	<b>1567</b>	2000	2555	4,6%	3,0%
Food and beverage service activities	48	51	<b>1455</b>	656	790	<b>1092</b>	1795	2410	18,8%	11,4%
Computer programming, consultancy and related activities	51	57	<b>1885</b>	831	1230	<b>1743</b>	2300	3196	6,1%	-2,0%
Information service activities	19	26	<b>2361</b>	737	1175	<b>2278</b>	3153	4273	12,9%	40,4%
Financial service activities, except insurance and pension funding	31	37	<b>2123</b>	936	1454	<b>2048</b>	2811	3457	16,3%	12,8%
Real estate activities	495	419	<b>802</b>	114	283	<b>700</b>	1266	2071	13,1%	7,7%
Legal and accounting activities	746	1368	<b>1580</b>	654	1000	<b>1530</b>	2024	2700	9,8%	10,5%
Activities of head offices; management consultancy activities	52	103	<b>2194</b>	786	1439	<b>2000</b>	2623	3165	7,8%	-1,0%
Architectural and engineering activities; technical testing and analysis	31	31	<b>1212</b>	519	764	<b>1037</b>	1647	2310	0,4%	-20,2%
Rental and leasing activities	29	31	<b>1335</b>	337	725	<b>1250</b>	1987	2593	-6,4%	-9,9%
Travel agency, tour operator and other reservation service and related activities	18	24	<b>1824</b>	357	1134	<b>1790</b>	2383	2971	18,1%	13,1%
Services to buildings and landscape activities	22	25	<b>1268</b>	320	560	<b>1000</b>	1714	2339	26,0%	11,1%
Public administration and defence; compulsory social security	50	230	<b>1876</b>	1450	1766	<b>1852</b>	2018	2262	9,6%	5,8%
Education	26	48	<b>1827</b>	1068	1643	<b>1919</b>	2012	2220	13,1%	14,9%
Human health activities	58	74	<b>2000</b>	1120	1355	<b>1905</b>	2497	3381	10,5%	13,8%
Sports activities and amusement and recreation activities	27	29	<b>1090</b>	298	489	<b>795</b>	1300	1872	-2,2%	-17,2%
Activities of membership organisations	50	51	<b>1089</b>	200	398	<b>1143</b>	1615	2419	16,6%	9,8%

## GROSS SALARY ANALYSIS

### OCCUPATION

### 43110002 Bookkeeping clerk

Salaries by economic activities (NACE2)

