

## GROSS SALARY ANALYSIS

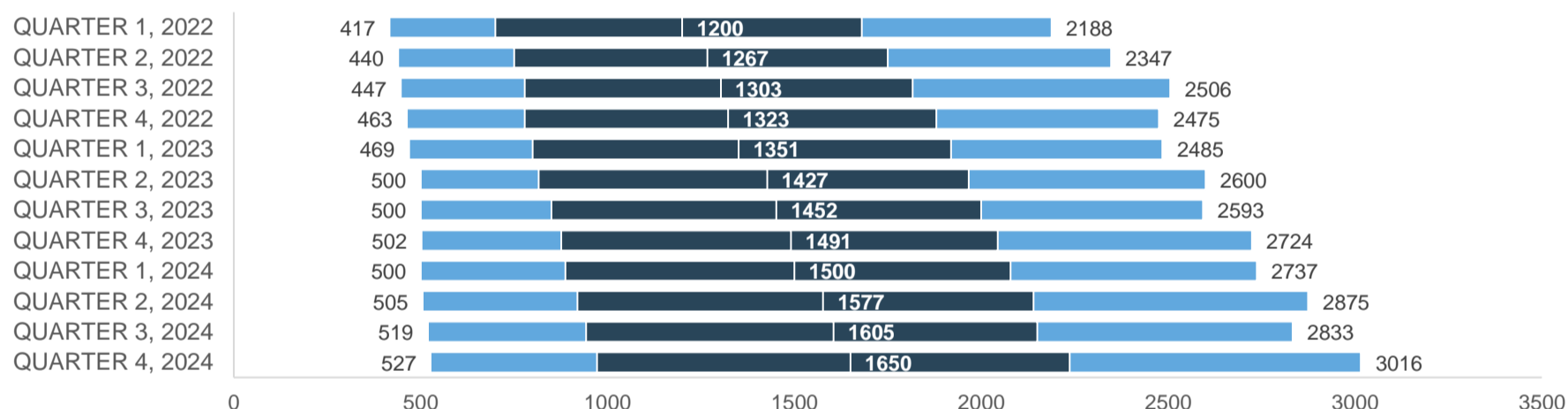
### OCCUPATION

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%

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.

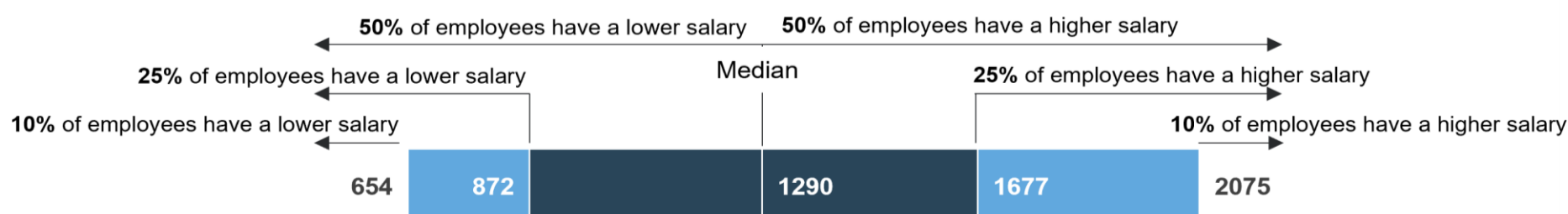
### Explanations

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**



## GROSS SALARY ANALYSIS

### OCCUPATION

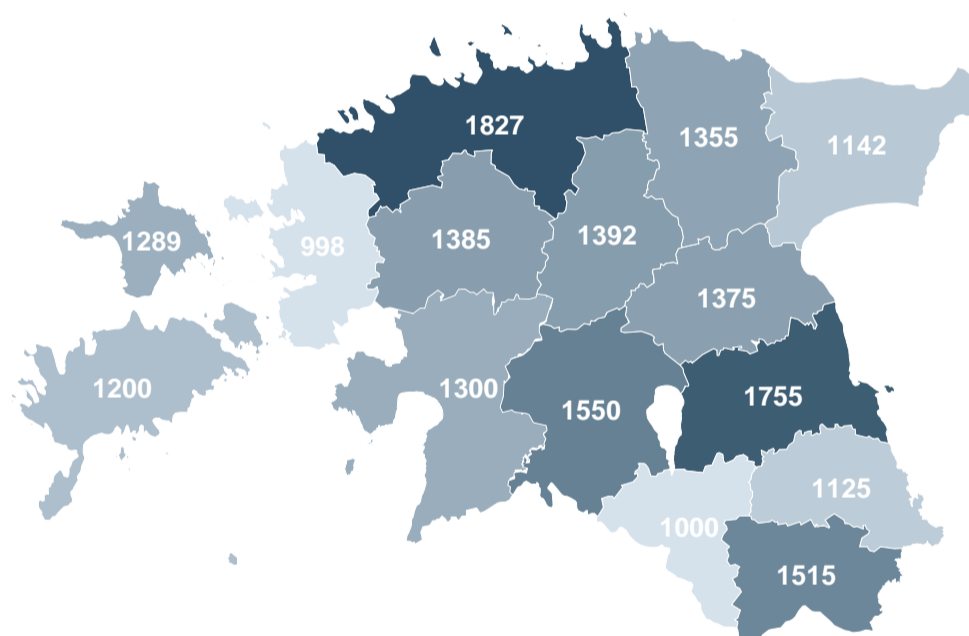
43110002 Bookkeeping clerk

### Salaries by county

QUARTER 4, 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	1304	2001	1963	673	1250	1884	2500	3285	11,3%	11,3%
Harju county, excl. Tallinn	456	492	1747	543	886	1606	2326	3048	7,2%	9,6%
Harju county	1752	2472	1923	648	1152	1827	2471	3232	10,6%	10,3%
Hiiu county	29	34	1363	430	820	1289	1752	2300	10,5%	-0,6%
Ida-Viru county	260	252	1340	482	769	1142	1754	2500	11,9%	14,2%
Järva county	76	73	1542	287	790	1392	1927	3004	11,2%	5,9%
Jõgeva county	79	78	1350	270	820	1375	2000	2561	4,1%	3,9%
Lääne county	52	52	1171	396	600	998	1570	2121	2,6%	-5,3%
Lääne-Viru county	168	183	1418	515	820	1355	1808	2580	14,0%	12,9%
Pärnu county	287	308	1431	411	820	1300	2000	2519	8,7%	3,2%
Põlva county	55	59	1238	417	755	1125	1665	2127	9,6%	1,5%
Rapla county	116	109	1502	345	820	1385	2315	3493	12,0%	11,1%
Saare county	95	94	1391	295	820	1200	1892	2312	5,5%	-3,8%
Tartu county	475	666	1809	643	1106	1755	2170	2864	7,0%	8,5%
Valga county	56	52	1007	317	644	1000	1579	2380	0,0%	-8,1%
Viljandi county	112	127	1546	388	858	1550	2024	2719	6,6%	10,3%
Võru county	91	103	1567	650	890	1515	2033	2578	4,1%	13,7%

Median salaries in counties



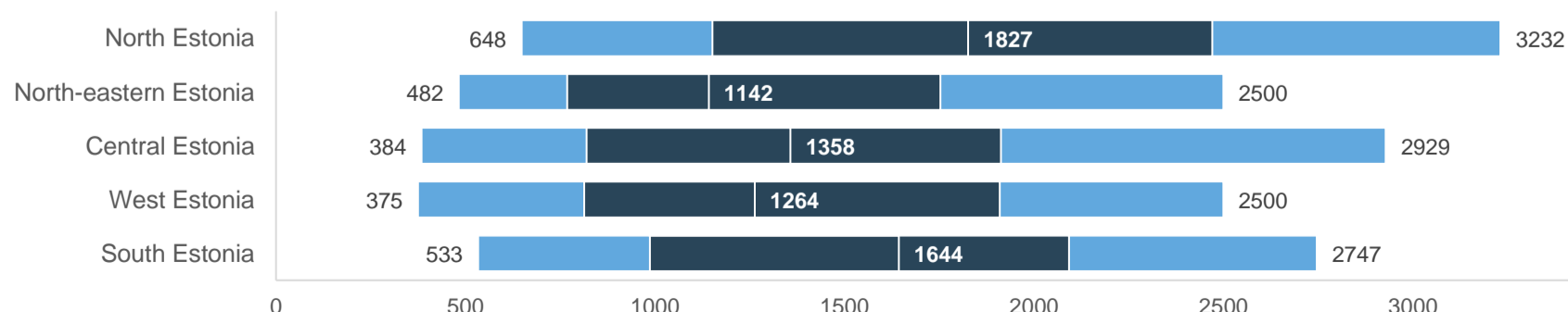
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### Salaries by regions

QUARTER 4, 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	1752	2472	1923	648	1152	1827	2471	3232	10,6%	10,3%
North-eastern Estonia	260	252	1340	482	769	1142	1754	2500	11,9%	14,2%
Central Estonia	358	363	1464	384	820	1358	1913	2929	13,1%	9,7%
West Estonia	462	488	1394	375	813	1264	1910	2500	7,6%	1,4%
South Estonia	861	1078	1661	533	987	1644	2093	2747	6,9%	10,0%

Salaries in regions



## GROSS SALARY ANALYSIS

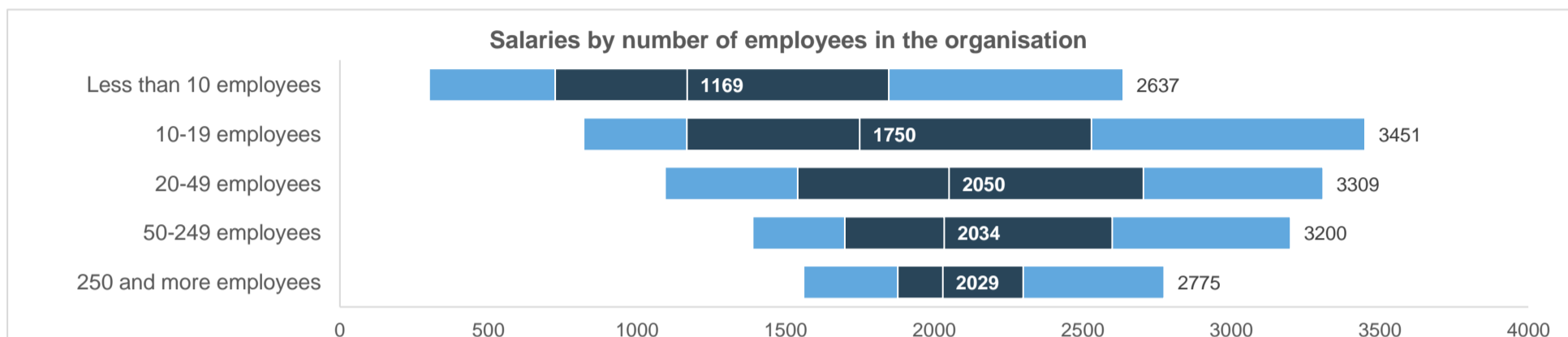
### OCCUPATION

43110002 Bookkeeping clerk

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

QUARTER 4, 2024

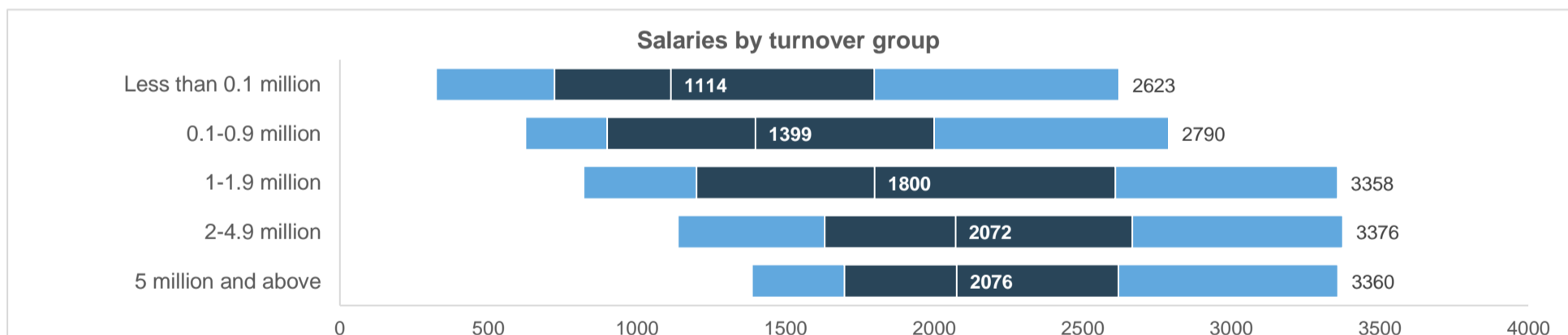
No of employees	No of org-s	No of employees	Average	10th percentile (10%)	1st quartile (25%)	Median (50%)	3rd quartile (75%)	90th percentile (90%)	Change of Average 2023/2024	Change of Median 2023/2024
Less than 10 employees	2539	2438	1271	300	725	1169	1848	2637	8,4%	10,4%
10-19 employees	378	494	1959	820	1168	1750	2530	3451	10,8%	11,5%
20-49 employees	349	527	2202	1094	1541	2050	2705	3309	12,6%	9,8%
50-249 employees	309	876	2185	1389	1700	2034	2600	3200	10,2%	8,9%
250 and more employees	73	403	2137	1561	1878	2029	2300	2775	6,5%	8,0%



#### Salaries by turnover group

QUARTER 4, 2024

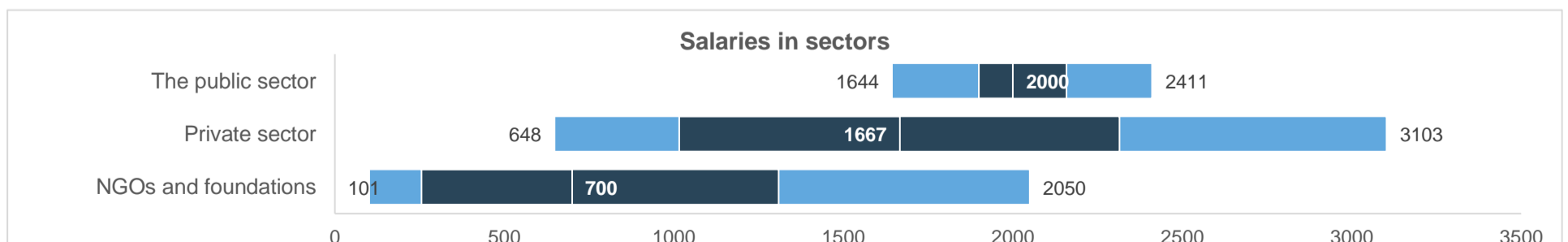
Turnover EUR	No of org-s	No of employees	Average	10th percentile (10%)	1st quartile (25%)	Median (50%)	3rd quartile (75%)	90th percentile (90%)	Change of Average 2023/2024	Change of Median 2023/2024
Less than 0.1 million	1177	1206	1225	324	722	1114	1798	2623	6,4%	7,4%
0.1-0.9 million	998	1150	1500	625	900	1399	2000	2790	8,5%	8,4%
1-1.9 million	264	341	1983	820	1200	1800	2610	3358	12,4%	7,7%
2-4.9 million	289	482	2173	1138	1632	2072	2667	3376	15,1%	15,1%
5 million and above	462	1098	2235	1387	1698	2076	2621	3360	8,4%	8,4%



#### Salaries by sectors

QUARTER 4, 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	51	243	2038	1644	1900	2000	2159	2411	8,2%	7,1%
Private sector	3190	4102	1792	648	1016	1667	2315	3103	9,8%	11,1%
NGOs and foundations	407	338	818	101	256	700	1309	2050	10,2%	7,0%



## GROSS SALARY ANALYSIS

### OCCUPATION

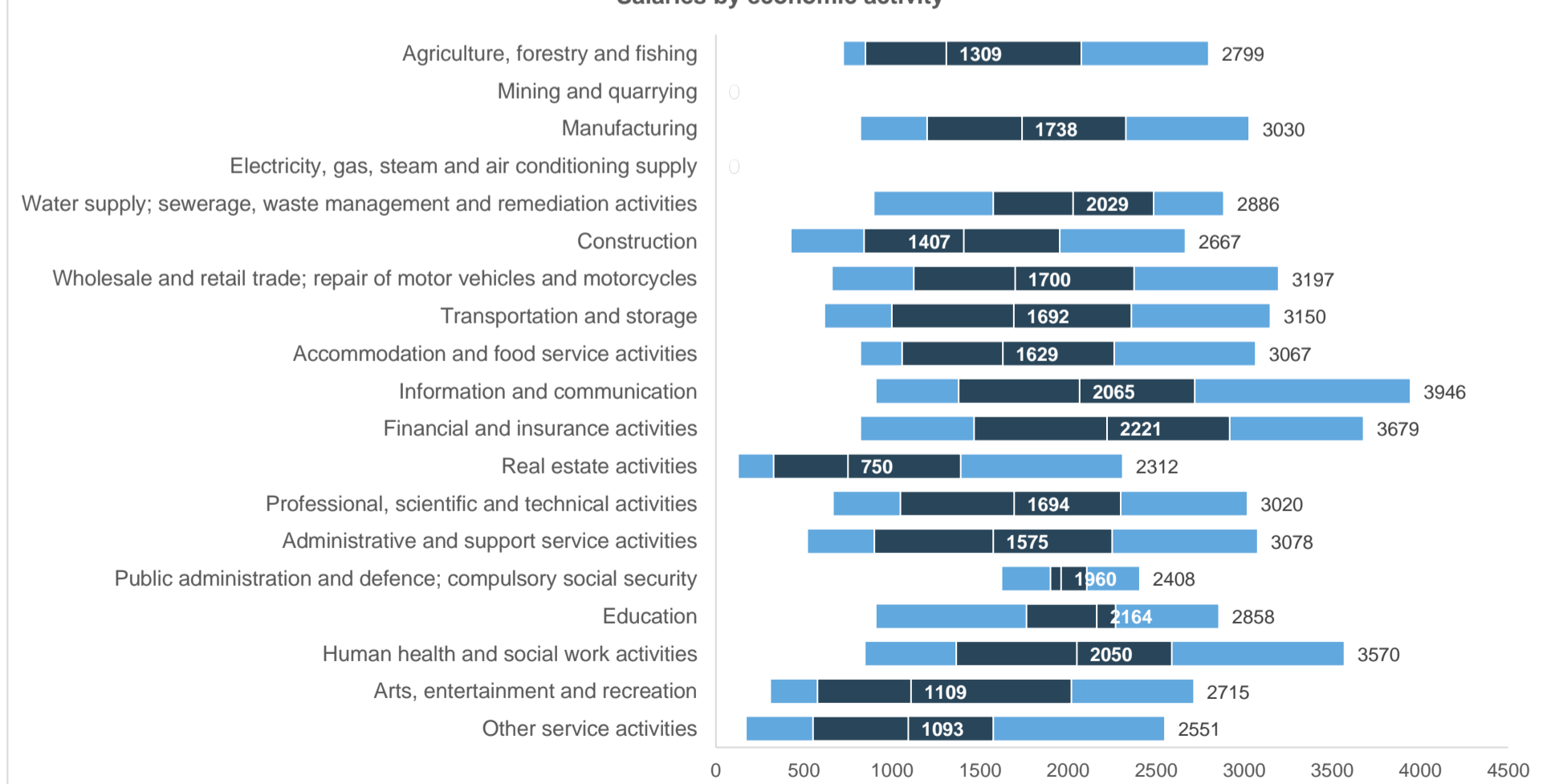
43110002 Bookkeeping clerk

### Salaries by economic activity

QUARTER 4, 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	164	169	1544	722	850	1309	2075	2799	9,0%	1,4%
Mining and quarrying	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Manufacturing	384	476	1889	820	1200	1738	2328	3030	8,2%	9,1%
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	21	26	2044	897	1576	2029	2486	2886	15,3%	12,7%
Construction	299	361	1488	426	842	1407	1952	2667	13,8%	11,8%
Wholesale and retail trade; repair of motor vehicles and motorcycles	542	679	1896	658	1123	1700	2375	3197	10,8%	11,4%
Transportation and storage	231	303	1765	615	1000	1692	2360	3150	8,7%	12,8%
Accommodation and food service activities	75	79	1836	820	1058	1629	2262	3067	22,2%	23,0%
Information and communication	84	111	2243	908	1379	2065	2719	3946	11,4%	14,7%
Financial and insurance activities	56	70	2285	820	1466	2221	2919	3679	15,1%	11,1%
Real estate activities	462	399	947	126	328	750	1390	2312	18,1%	7,1%
Professional, scientific and technical activities	910	1581	1764	664	1047	1694	2300	3020	8,4%	8,8%
Administrative and support service activities	104	120	1783	519	900	1575	2250	3078	14,0%	8,6%
Public administration and defence; compulsory social security	46	215	2008	1622	1900	1960	2107	2408	7,0%	5,8%
Education	29	51	2071	908	1765	2164	2270	2858	13,4%	12,8%
Human health and social work activities	76	92	2068	845	1366	2050	2589	3570	4,6%	20,8%
Arts, entertainment and recreation	41	42	1407	308	577	1109	2019	2715	9,7%	26,3%
Other service activities	92	86	1110	171	551	1093	1575	2551	-0,9%	-4,4%

Salaries by economic activity





## GROSS SALARY ANALYSIS

### OCCUPATION

43110002 Bookkeeping clerk

### Salaries by economic activities (NACE2)

QUARTER 4, 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 activities	99	96	1571	736	885	1375	2076	2852	9,7%	4,5%
Manufacture of food products	59	72	1881	843	1176	1621	2405	3040	6,9%	4,5%
Manufacture of wood and or products of wood and cork, except furniture; manufacture of other non-metallic mineral products	71	99	1917	949	1200	1730	2355	3086	13,0%	15,3%
Manufacture of fabricated metal products, except machinery and equipment	16	20	2053	1410	1522	2191	2597	2883	4,6%	18,9%
Manufacture of computer, electronic and optical products	60	63	1861	795	1245	1538	2100	3088	8,9%	6,1%
Manufacture of furniture	10	25	2287	1569	1760	2222	2917	3303	7,2%	2,0%
Repair and installation of machinery and equipment	29	33	1379	405	820	1445	1997	2565	-8,4%	-7,1%
Electricity, gas, steam and air conditioning supply	26	34	1536	653	945	1556	1863	2289	13,2%	16,1%
Construction of buildings	16	20	1934	954	1189	1982	2392	3249	3,3%	6,8%
Civil engineering	98	99	1262	318	755	1125	1953	2667	6,7%	-5,9%
Specialised construction activities	43	108	1858	990	1430	1778	2200	2718	21,5%	18,5%
Wholesale and retail trade and repair of motor vehicles and motorcycles	158	158	1294	367	820	1122	1858	2538	7,7%	8,2%
Wholesale trade, except of motor vehicles and motorcycles	114	121	1450	585	840	1296	2064	2370	4,5%	9,1%
Retail trade, except of motor vehicles and motorcycles	238	295	2172	882	1357	2000	2667	3471	13,3%	13,9%
Land transport and transport via pipelines	190	273	1773	590	1000	1597	2232	3001	10,1%	12,0%
Warehousing and support activities for transportation	155	174	1444	427	820	1316	1880	2593	9,8%	7,3%
Accommodation	67	90	2112	820	1253	2048	2793	3360	6,1%	4,4%
Food and beverage service activities	29	29	1838	884	1500	2000	2119	2655	17,5%	27,6%
Computer programming, consultancy and related activities	46	50	1836	725	1000	1299	2492	3108	26,2%	19,0%
Financial service activities, except insurance and pension funding	50	71	2307	960	1565	2208	2738	3801	22,4%	26,7%
Real estate activities	32	37	2361	1134	1610	2250	3082	3695	11,2%	9,9%
Legal and accounting activities	462	399	947	126	328	750	1390	2312	18,1%	7,1%
Activities of head offices; management consultancy activities	777	1399	1715	657	1059	1665	2214	2947	8,5%	8,8%
Architectural and engineering activities; technical testing and analysis	55	104	2418	820	1667	2315	3051	3922	10,2%	15,8%
Other professional, scientific and technical activities	33	33	1387	630	801	1250	1950	2925	14,4%	20,5%
Rental and leasing activities	19	21	1213	547	802	1127	2180	2462	N/A	N/A
Travel agency, tour operator and other reservation service and related activities	25	26	1589	270	537	1531	2501	3117	19,0%	22,5%
Services to buildings and landscape activities	18	25	2090	703	1300	2080	2487	3858	14,6%	16,2%
Office administrative, office support and other business support activities	20	26	1491	793	839	1510	1834	2236	17,6%	51,0%
Public administration and defence; compulsory social security	21	24	2193	865	1144	1700	2242	4871	N/A	N/A
Education	46	215	2008	1622	1900	1960	2107	2408	7,0%	5,8%
Human health activities	29	51	2071	908	1765	2164	2270	2858	13,4%	12,8%
Sports activities and amusement and recreation activities	55	70	2192	1159	1516	2050	2957	3747	9,6%	7,6%
Activities of membership organisations	25	26	1353	338	577	1244	1931	2622	24,1%	56,5%
	47	47	1147	180	749	1205	1579	2432	5,3%	5,4%

## GROSS SALARY ANALYSIS

### OCCUPATION

### 43110002 Bookkeeping clerk

Salaries by economic activities (NACE2)

