

GROSS SALARY ANALYSIS

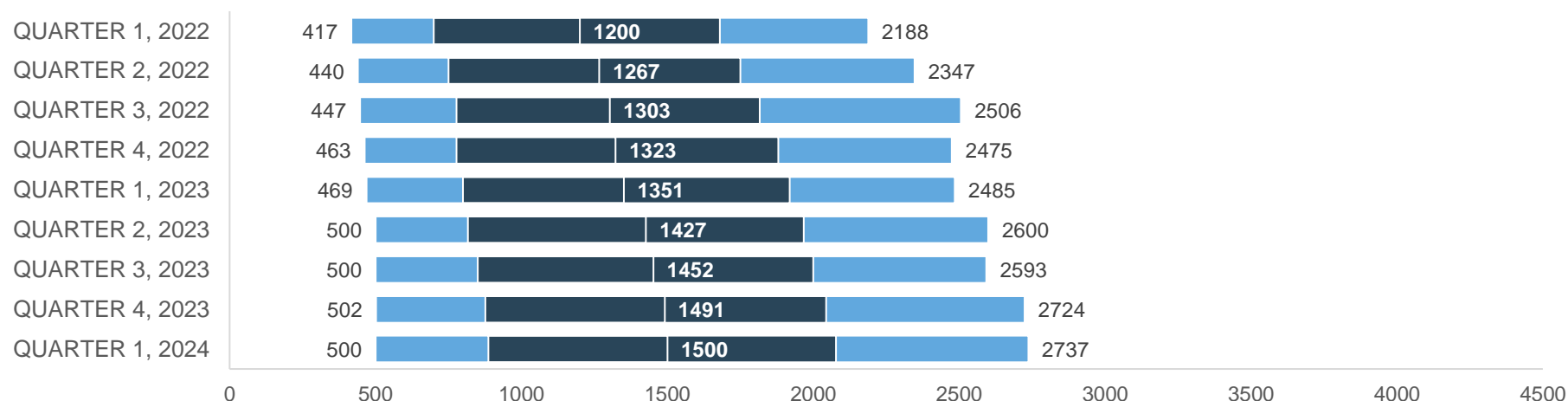
OCCUPATION

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%

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.

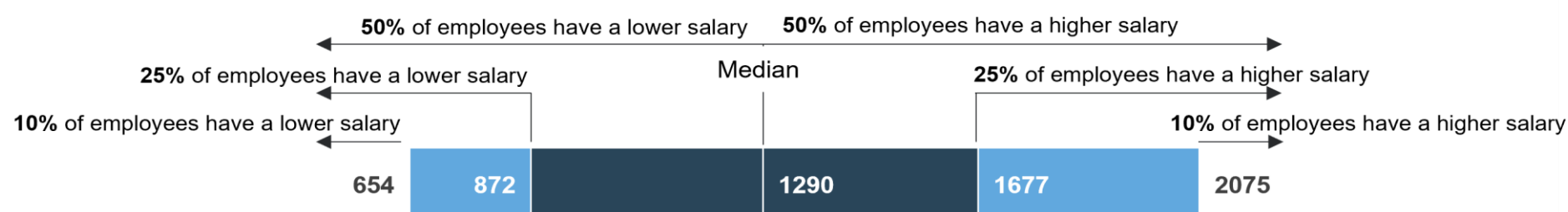
Explanations

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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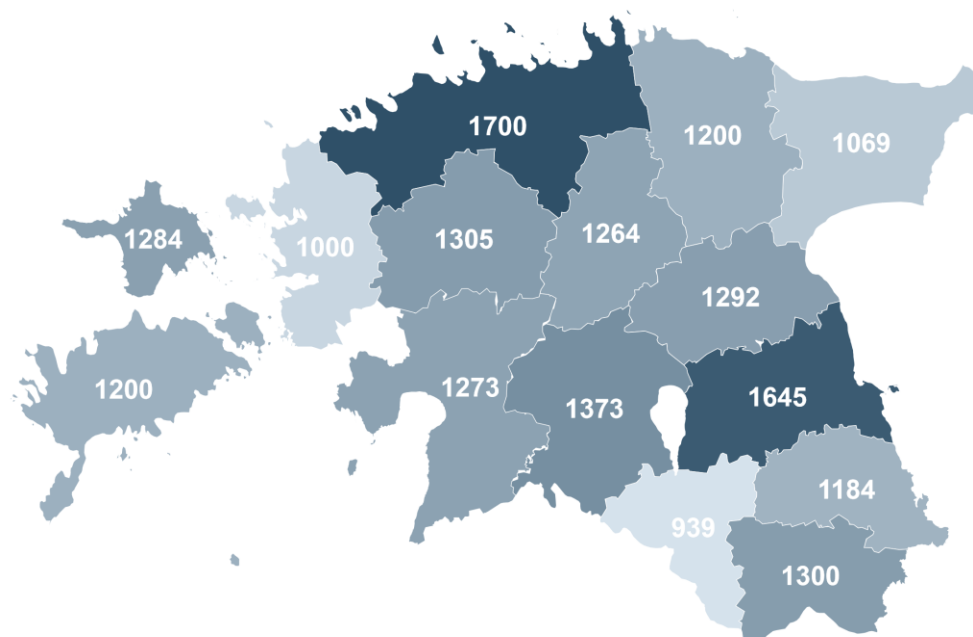
43110002 Bookkeeping clerk

Salaries by county

QUARTER 1, 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	1351	2031	1794	626	1044	1728	2283	2954	8,2%	8,6%
Harju county, excl. Tallinn	448	494	1640	558	889	1510	2202	2935	12,5%	10,2%
Harju county	1789	2503	1766	600	1011	1700	2258	2947	9,1%	10,0%
Hiiu county	29	35	1282	511	820	1284	1621	2108	15,4%	11,4%
Ida-Viru county	280	273	1198	433	778	1069	1533	1936	18,1%	21,5%
Järva county	76	72	1500	308	776	1264	1757	2545	16,3%	11,5%
Jõgeva county	80	79	1253	293	879	1292	1758	2473	12,2%	13,1%
Lääne county	51	50	1139	375	644	1000	1524	2053	3,7%	3,3%
Lääne-Viru county	176	201	1230	245	788	1200	1674	2262	6,8%	10,5%
Pärnu county	288	311	1345	409	788	1273	1800	2351	15,3%	16,6%
Põlva county	56	63	1151	304	727	1184	1650	1777	11,2%	20,7%
Rapla county	108	106	1332	551	805	1305	1934	2771	9,3%	16,2%
Saare county	100	97	1319	318	788	1200	1743	2338	5,8%	3,0%
Tartu county	493	681	1697	600	1037	1645	2111	2601	8,6%	9,7%
Valga county	61	54	931	267	625	939	1340	1726	-6,7%	-17,6%
Viljandi county	115	129	1428	276	817	1373	2073	2539	7,5%	15,7%
Võru county	94	104	1441	618	826	1300	1915	2536	10,8%	4,6%

Median salaries in counties



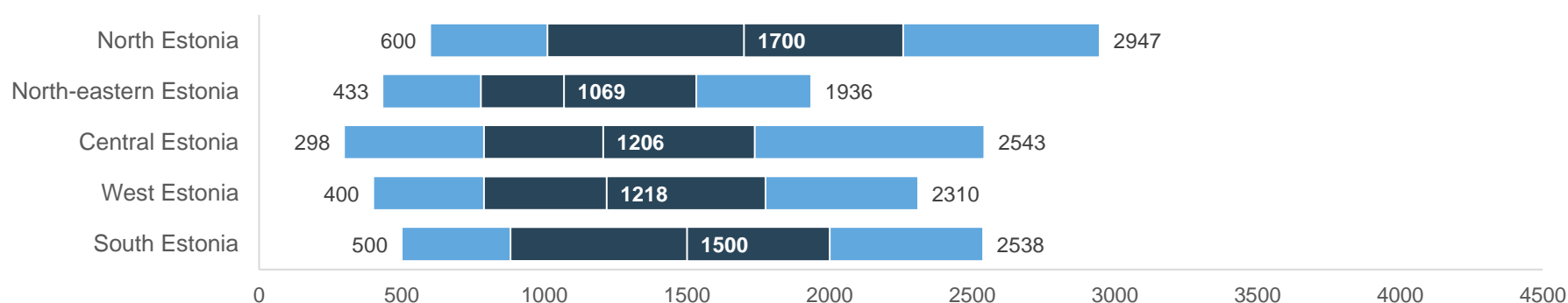
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Salaries by regions

QUARTER 1, 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	1789	2503	1766	600	1011	1700	2258	2947	9,1%	10,0%
North-eastern Estonia	280	273	1198	433	778	1069	1533	1936	18,1%	21,5%
Central Estonia	358	378	1304	298	788	1206	1738	2543	9,0%	8,7%
West Estonia	466	493	1316	400	788	1218	1775	2310	12,2%	11,0%
South Estonia	892	1103	1546	500	881	1500	2000	2538	8,6%	12,4%

Salaries in regions



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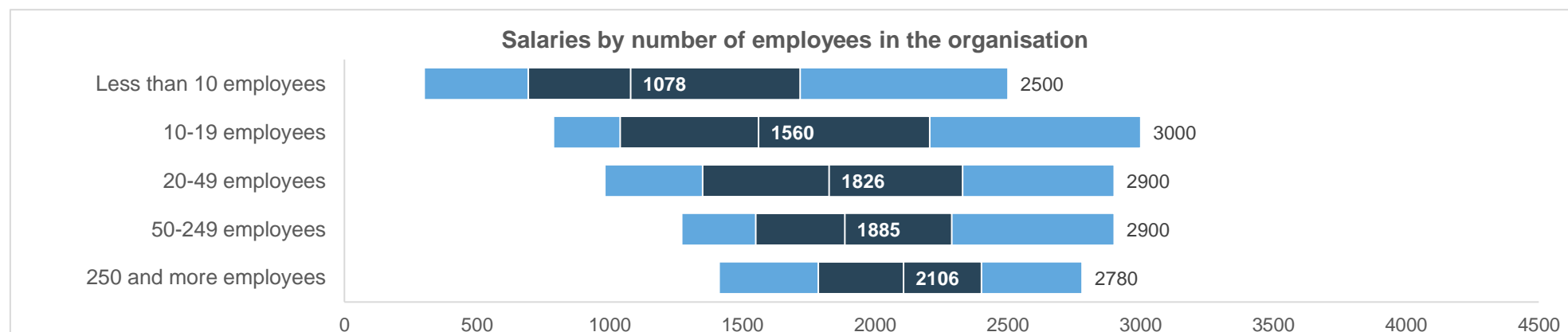
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Salaries by number of employees in the organisation

QUARTER 1, 2024

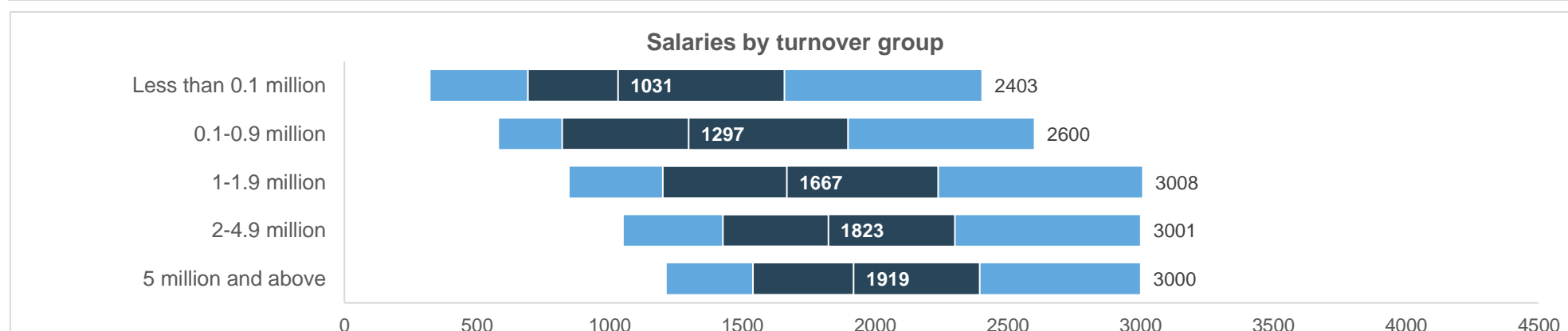
No of employees	No of org-s	No of employees	Average	10th percentile (10%)	1st quartile (25%)	Median (50%)	3rd quartile (75%)	90th percentile (90%)	Change of Average 2023/2024	Change of Median 2023/2024
Less than 10 employees	2603	2524	1198	300	693	1078	1717	2500	11,2%	10,6%
10-19 employees	405	511	1716	788	1039	1560	2206	3000	9,2%	8,6%
20-49 employees	350	514	1901	981	1349	1826	2329	2900	8,3%	9,7%
50-249 employees	306	907	2000	1270	1550	1885	2288	2900	8,2%	8,1%
250 and more employees	78	393	2145	1411	1786	2106	2400	2780	10,3%	8,6%



Salaries by turnover group

QUARTER 1, 2024

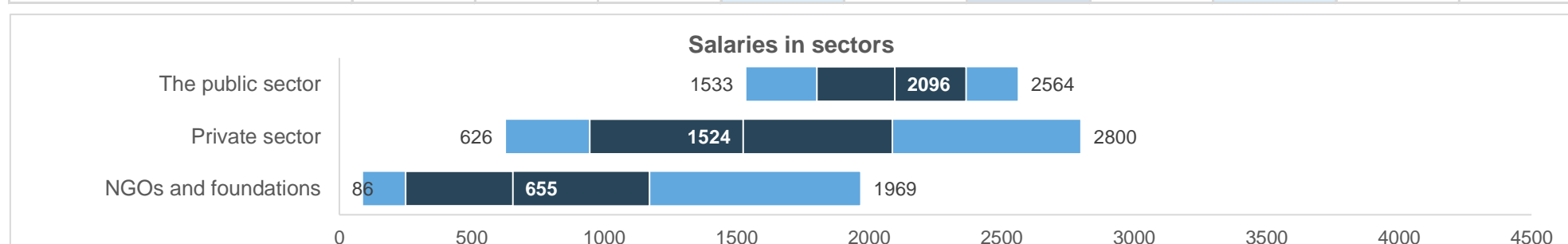
Turnover EUR	No of org-s	No of employees	Average	10th percentile (10%)	1st quartile (25%)	Median (50%)	3rd quartile (75%)	90th percentile (90%)	Change of Average 2023/2024	Change of Median 2023/2024
Less than 0.1 million	1166	1208	1133	322	691	1031	1658	2403	11,6%	10,7%
0.1-0.9 million	1048	1194	1387	580	821	1297	1897	2600	9,6%	8,1%
1-1.9 million	278	369	1809	846	1200	1667	2237	3008	9,8%	11,1%
2-4.9 million	295	500	1922	1050	1426	1823	2300	3001	8,8%	7,3%
5 million and above	464	1084	2040	1212	1539	1919	2393	3000	8,0%	7,9%



Salaries by sectors

QUARTER 1, 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	54	254	2114	1533	1802	2096	2366	2564	12,5%	9,6%
Private sector	3251	4172	1634	626	945	1524	2088	2800	9,4%	9,2%
NGOs and foundations	437	366	744	86	250	655	1171	1969	9,7%	9,2%



GROSS SALARY ANALYSIS

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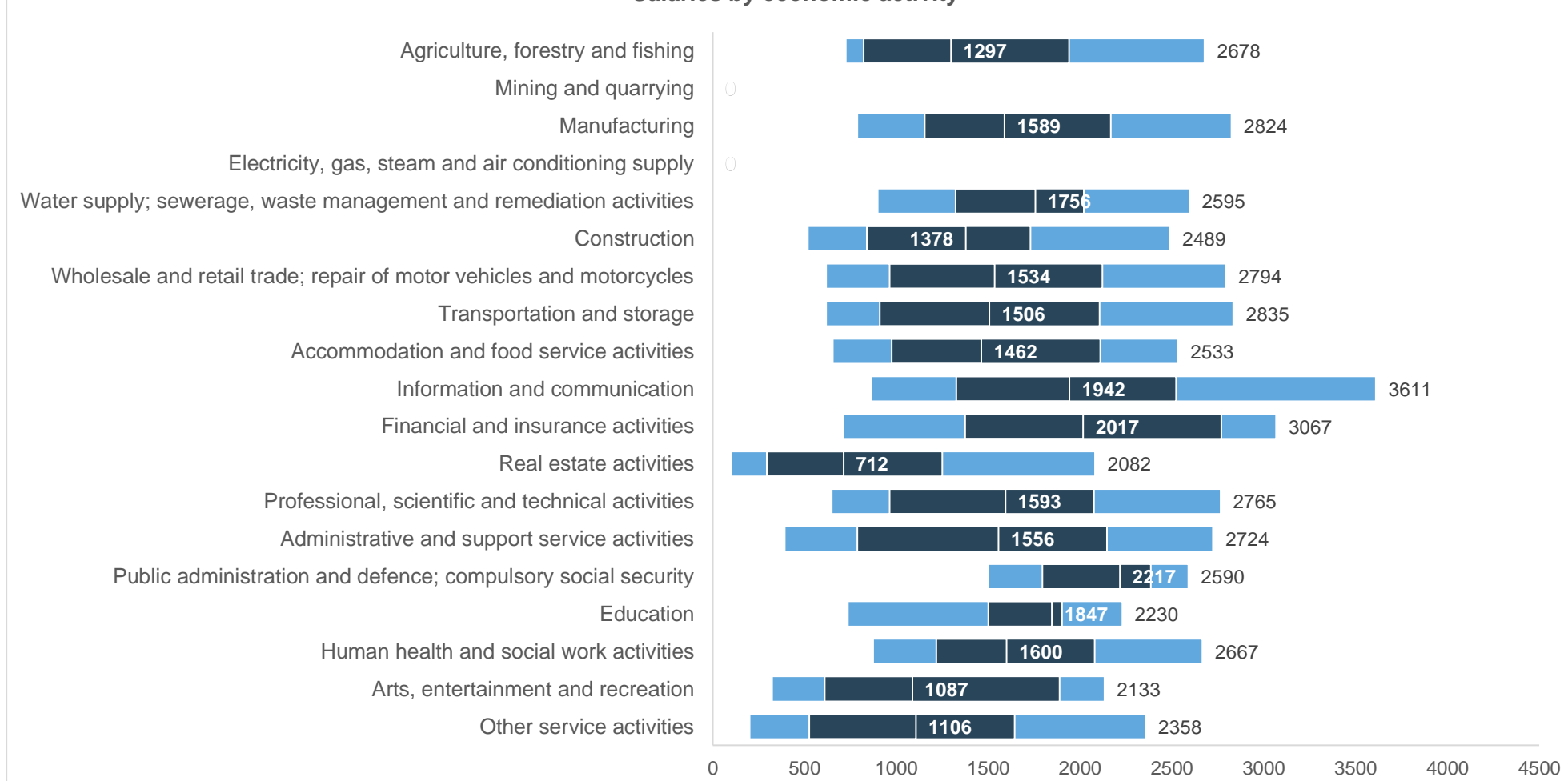
43110002 Bookkeeping clerk

Salaries by economic activity

QUARTER 1, 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	166	169	1436	725	822	1297	1939	2678	16,8%	11,2%
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	1766	788	1154	1589	2167	2824	11,4%	8,4%
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	25	32	1704	898	1323	1756	2021	2595	16,5%	14,6%
Construction	311	375	1370	517	838	1378	1729	2489	12,4%	19,0%
Wholesale and retail trade; repair of motor vehicles and motorcycles	572	703	1673	617	963	1534	2122	2794	8,0%	8,6%
Transportation and storage	238	302	1667	618	910	1506	2107	2835	5,6%	2,7%
Accommodation and food service activities	73	78	1553	654	975	1462	2110	2533	13,6%	27,0%
Information and communication	85	104	1983	861	1326	1942	2523	3611	13,6%	26,8%
Financial and insurance activities	55	70	2019	710	1375	2017	2770	3067	11,1%	14,4%
Real estate activities	488	421	821	100	294	712	1250	2082	10,1%	9,0%
Professional, scientific and technical activities	895	1600	1627	648	963	1593	2076	2765	7,9%	9,0%
Administrative and support service activities	109	124	1658	392	788	1556	2146	2724	14,7%	27,3%
Public administration and defence; compulsory social security	51	226	2131	1500	1795	2217	2386	2590	11,6%	11,3%
Education	30	52	1706	735	1500	1847	1902	2230	8,5%	8,6%
Human health and social work activities	80	95	1642	873	1217	1600	2080	2667	9,0%	10,9%
Arts, entertainment and recreation	43	44	1323	322	609	1087	1889	2133	1,2%	23,1%
Other service activities	93	86	1190	200	525	1106	1643	2358	13,4%	10,6%

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 2023/2024	Change of Median 2023/2024
Crop and animal production, hunting and related service activities	99	95	1419	725	828	1297	1903	2796	14,7%	11,2%
Manufacture of food products	56	71	1707	885	1183	1529	2110	2428	12,5%	3,4%
Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting	69	98	1748	845	1175	1453	2200	2851	11,2%	12,3%
Manufacture of rubber and plastic products	18	22	2077	913	1300	1776	2321	4062	N/A	N/A
Manufacture of other non-metallic mineral products	20	24	1941	1301	1519	1868	2246	2777	1,7%	-4,0%
Manufacture of fabricated metal products, except machinery and equipment	63	67	1805	713	1058	1397	2112	2876	16,9%	3,5%
Manufacture of computer, electronic and optical products	11	30	2285	1361	1628	1937	2698	3132	14,4%	5,4%
Manufacture of furniture	31	35	1301	518	775	1310	1754	2168	-6,3%	-14,8%
Repair and installation of machinery and equipment	27	33	1480	602	873	1314	1890	2539	26,0%	11,2%
Electricity, gas, steam and air conditioning supply	16	22	1719	820	1215	1568	2037	2980	8,8%	5,9%
Construction of buildings	105	105	1215	388	777	1104	1693	2623	5,7%	-0,4%
Civil engineering	42	110	1656	1000	1432	1550	1936	2573	21,4%	13,6%
Specialised construction activities	164	164	1224	490	799	1105	1663	2284	5,6%	6,6%
Wholesale and retail trade and repair of motor vehicles and motorcycles	115	122	1379	512	820	1224	1860	2410	10,1%	17,9%
Wholesale trade, except of motor vehicles and motorcycles	259	311	1873	762	1184	1750	2346	3033	8,8%	9,4%
Retail trade, except of motor vehicles and motorcycles	198	282	1573	548	923	1467	1973	2622	6,9%	8,7%
Land transport and transport via pipelines	161	178	1288	385	804	1200	1709	2203	3,0%	5,4%
Warehousing and support activities for transportation	69	88	1999	803	1145	1729	2525	3440	4,8%	1,8%
Accommodation	28	29	1674	852	1200	1660	2172	2410	15,8%	6,1%
Food and beverage service activities	45	49	1470	567	888	1190	1926	2542	12,0%	19,0%
Computer programming, consultancy and related activities	51	64	1970	908	1406	2000	2492	3521	14,1%	34,6%
Financial service activities, except insurance and pension funding	33	39	2101	612	1631	2289	2868	3101	13,3%	26,2%
Real estate activities	488	421	821	100	294	712	1250	2082	10,1%	9,0%
Legal and accounting activities	766	1424	1585	643	952	1543	2019	2707	7,7%	6,7%
Activities of head offices; management consultancy activities	59	108	2107	788	1619	2028	2567	3263	9,5%	7,8%
Architectural and engineering activities; technical testing and analysis	31	31	1253	432	725	1250	1792	2208	21,8%	14,8%
Rental and leasing activities	26	28	1454	333	779	1351	2070	2424	15,6%	23,6%
Travel agency, tour operator and other reservation service and related activities	19	25	1761	378	1000	1900	2165	2673	0,9%	6,0%
Services to buildings and landscape activities	23	28	1318	360	622	1025	1845	2285	27,1%	10,5%
Office administrative, office support and other business support activities	20	22	2354	840	1113	1953	3166	4260	N/A	N/A
Public administration and defence; compulsory social security	51	226	2131	1500	1795	2217	2386	2590	11,6%	11,3%
Education	30	52	1706	735	1500	1847	1902	2230	8,5%	8,6%
Human health activities	58	72	1804	1000	1260	1919	2188	2803	13,5%	24,1%
Sports activities and amusement and recreation activities	28	29	1231	360	625	1075	1523	2057	11,6%	21,2%
Activities of membership organisations	50	49	1240	200	725	1200	1815	2718	21,4%	19,8%

GROSS SALARY ANALYSIS

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Salaries by economic activities (NACE2)

