

## GROSS SALARY ANALYSIS

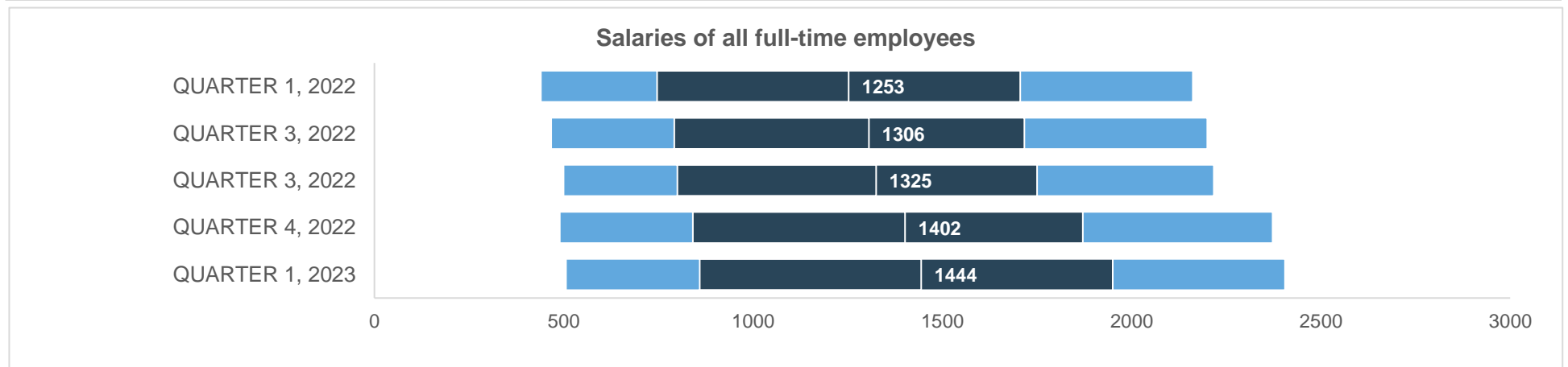
OCCUPATION

43110002 Bookkeeping clerk

QUARTER 1, 2023

### 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 | 2105        | 3225            | 1293    | 440                   | 747                | 1253         | 1706               | 2162                  | 9,5%              | 9,4%             |
| QUARTER 3, 2022 | 2095        | 3202            | 1341    | 467                   | 792                | 1306         | 1717               | 2200                  | 8,2%              | 8,8%             |
| QUARTER 3, 2022 | 2093        | 3111            | 1350    | 500                   | 800                | 1325         | 1750               | 2217                  | 11,1%             | 10,3%            |
| QUARTER 4, 2022 | 2110        | 3168            | 1429    | 490                   | 841                | 1402         | 1871               | 2373                  | 13,2%             | 13,3%            |
| QUARTER 1, 2023 | 2099        | 3160            | 1467    | 506                   | 859                | 1444         | 1950               | 2405                  | 13,5%             | 15,2%            |



### 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.

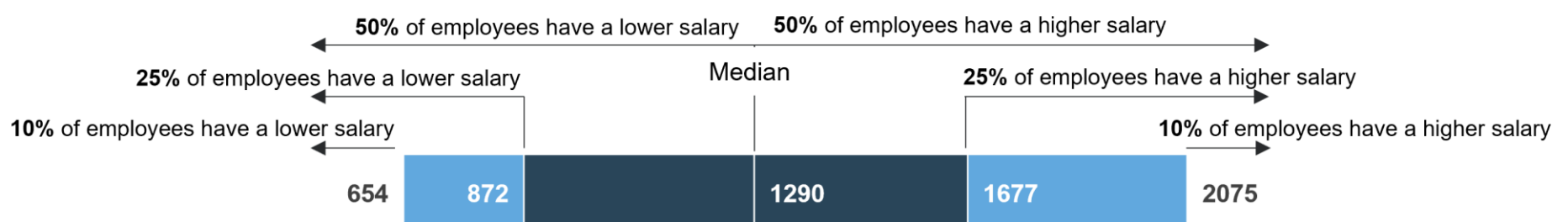
### Explanations

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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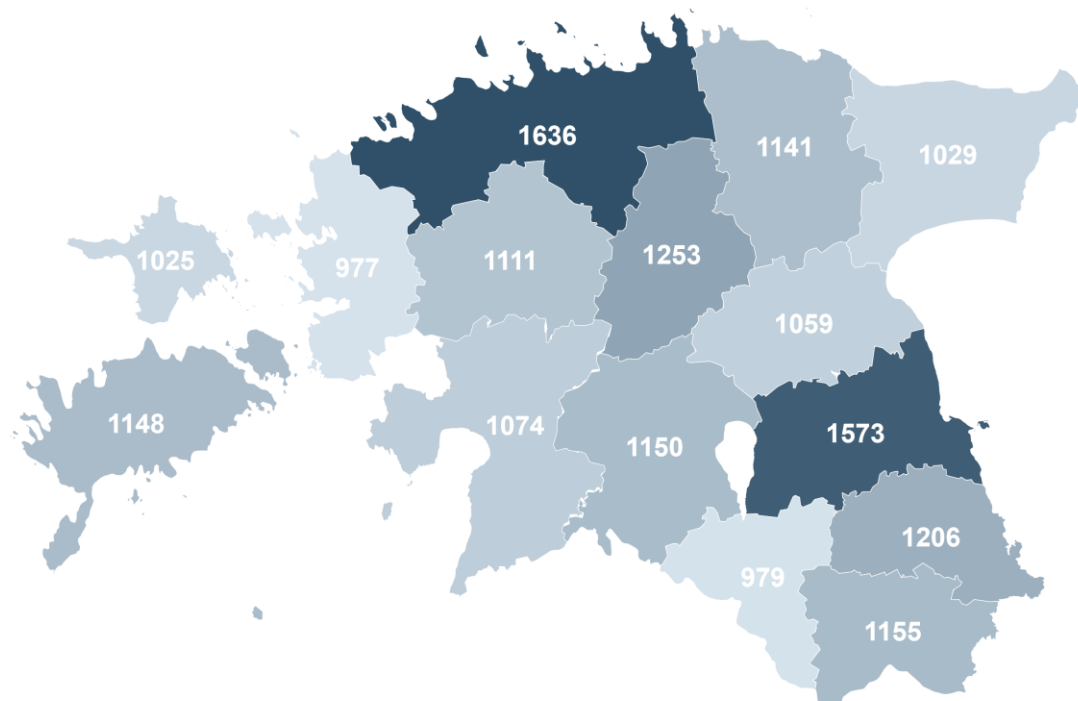
QUARTER 1, 2023

### Salaries by county

QUARTER 1, 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                     | 786         | 1375            | 1672    | 665                   | 1131               | 1667         | 2155               | 2626                  | 13,4%                       | 12,6%                      |
| Harju county, excl. Tallinn | 267         | 326             | 1447    | 541                   | 801                | 1323         | 2016               | 2402                  | 10,2%                       | 7,9%                       |
| Harju county                | 1049        | 1700            | 1630    | 641                   | 1048               | 1636         | 2115               | 2591                  | 12,8%                       | 12,0%                      |
| Hiiu county                 | 15          | 22              | 1104    | 645                   | 720                | 1025         | 1360               | 1973                  | 4,0%                        | -7,6%                      |
| Ida-Viru county             | 118         | 157             | 1046    | 457                   | 732                | 1029         | 1367               | 1624                  | 11,6%                       | 13,7%                      |
| Järva county                | 40          | 48              | 1367    | 672                   | 768                | 1253         | 1524               | 1760                  | 10,8%                       | 4,8%                       |
| Jõgeva county               | 47          | 48              | 1073    | 63                    | 734                | 1059         | 1358               | 1744                  | 12,8%                       | 24,5%                      |
| Lääne county                | 30          | 33              | 1056    | 321                   | 661                | 977          | 1481               | 1957                  | 9,0%                        | 4,3%                       |
| Lääne-Viru county           | 104         | 135             | 1150    | 296                   | 732                | 1141         | 1456               | 1834                  | 11,4%                       | 7,4%                       |
| Pärnu county                | 182         | 218             | 1159    | 283                   | 708                | 1074         | 1616               | 2020                  | 16,6%                       | 19,2%                      |
| Põlva county                | 29          | 37              | 1076    | 452                   | 741                | 1206         | 1490               | 1589                  | 15,9%                       | 12,0%                      |
| Rapla county                | 52          | 57              | 1164    | 344                   | 732                | 1111         | 1579               | 1941                  | 16,2%                       | 1,8%                       |
| Saare county                | 62          | 68              | 1161    | 196                   | 729                | 1148         | 1493               | 1965                  | 8,7%                        | 8,6%                       |
| Tartu county                | 259         | 457             | 1559    | 661                   | 1071               | 1573         | 1960               | 2337                  | 16,5%                       | 13,8%                      |
| Valga county                | 29          | 29              | 966     | 453                   | 659                | 979          | 1265               | 1498                  | 27,8%                       | 27,3%                      |
| Viljandi county             | 70          | 92              | 1332    | 409                   | 743                | 1150         | 1973               | 2377                  | 10,4%                       | 28,4%                      |
| Võru county                 | 55          | 61              | 1215    | 303                   | 732                | 1155         | 1703               | 2020                  | 8,3%                        | 8,5%                       |

Median salaries in counties



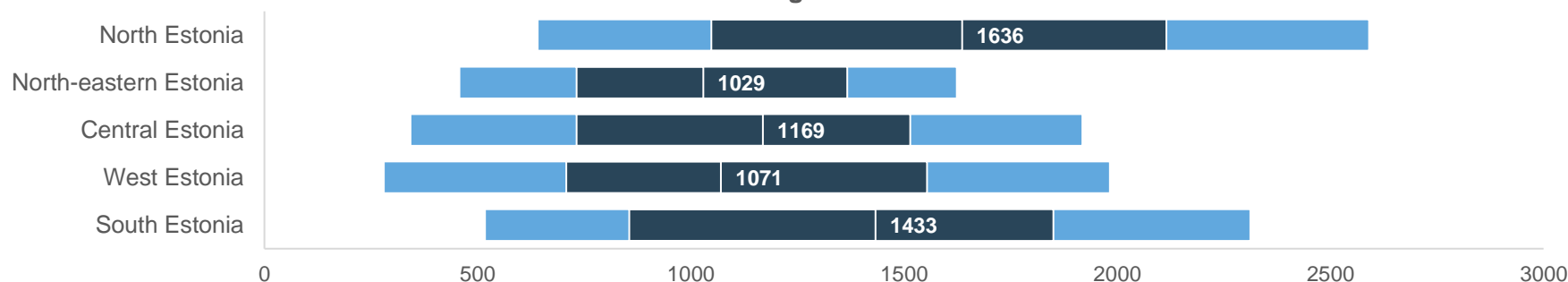
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### Salaries by regions

QUARTER 1, 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         | 1049        | 1700            | 1630    | 641                   | 1048               | 1636         | 2115               | 2591                  | 12,8%                       | 12,0%                      |
| North-eastern Estonia | 118         | 157             | 1046    | 457                   | 732                | 1029         | 1367               | 1624                  | 11,6%                       | 13,7%                      |
| Central Estonia       | 195         | 240             | 1195    | 343                   | 732                | 1169         | 1515               | 1918                  | 12,1%                       | 3,0%                       |
| West Estonia          | 288         | 341             | 1146    | 280                   | 708                | 1071         | 1554               | 1983                  | 13,4%                       | 14,8%                      |
| South Estonia         | 482         | 723             | 1419    | 517                   | 856                | 1433         | 1850               | 2312                  | 15,6%                       | 14,6%                      |

Salaries in regions



## GROSS SALARY ANALYSIS

### OCCUPATION

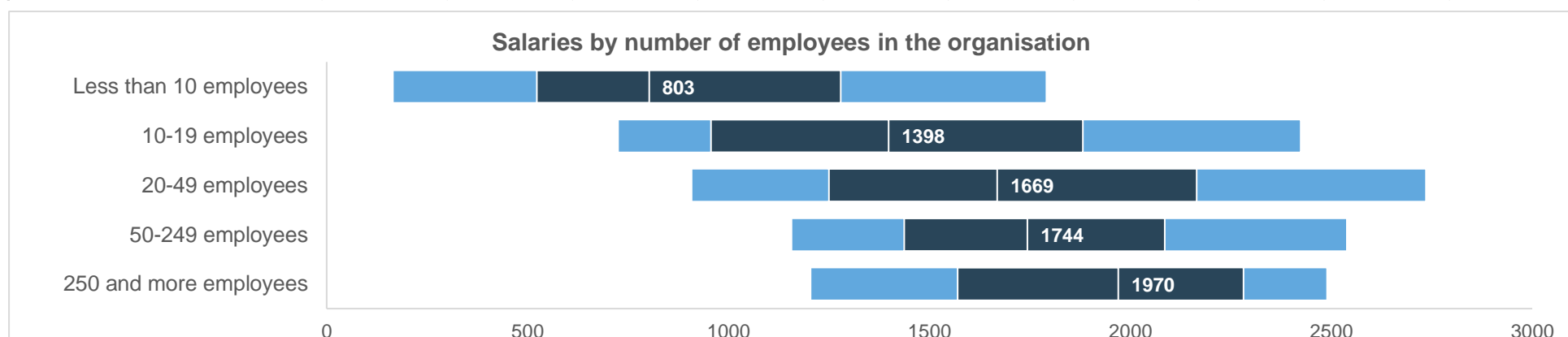
43110002 Bookkeeping clerk

QUARTER 1, 2023

### Salaries by number of employees in the organisation

QUARTER 1, 2023

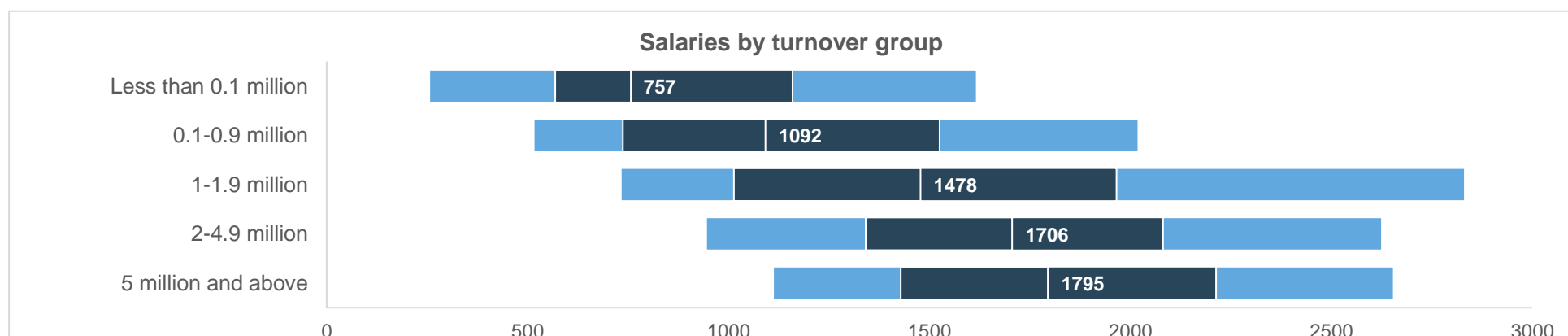
| No of employees        | No of org-s | No of employees | Average | 10th percentile (10%) | 1st quartile (25%) | Median (50%) | 3rd quartile (75%) | 90th percentile (90%) | Change of Average 2021/2022 | Change of Median 2021/2022 |
|------------------------|-------------|-----------------|---------|-----------------------|--------------------|--------------|--------------------|-----------------------|-----------------------------|----------------------------|
| Less than 10 employees | 1123        | 1172            | 952     | 165                   | 523                | 803          | 1279               | 1791                  | 10,9%                       | 13,6%                      |
| 10-19 employees        | 296         | 385             | 1492    | 725                   | 956                | 1398         | 1882               | 2424                  | 6,7%                        | 10,7%                      |
| 20-49 employees        | 307         | 426             | 1778    | 908                   | 1250               | 1669         | 2165               | 2736                  | 16,7%                       | 13,2%                      |
| 50-249 employees       | 289         | 800             | 1836    | 1157                  | 1437               | 1744         | 2086               | 2539                  | 12,4%                       | 15,2%                      |
| 250 and more employees | 79          | 383             | 1967    | 1204                  | 1570               | 1970         | 2282               | 2490                  | 6,8%                        | 18,0%                      |



### Salaries by turnover group

QUARTER 1, 2023

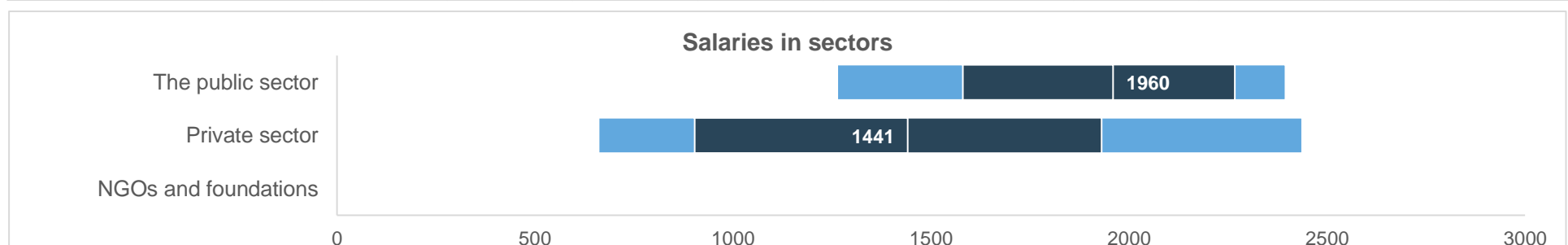
| Turnover EUR          | No of org-s | No of employees | Average | 10th percentile (10%) | 1st quartile (25%) | Median (50%) | 3rd quartile (75%) | 90th percentile (90%) | Change of Average 2022/2023 | Change of Median 2022/2023 |
|-----------------------|-------------|-----------------|---------|-----------------------|--------------------|--------------|--------------------|-----------------------|-----------------------------|----------------------------|
| Less than 0.1 million | 466         | 513             | 893     | 255                   | 569                | 757          | 1159               | 1618                  | 9,3%                        | 10,2%                      |
| 0.1-0.9 million       | 522         | 635             | 1186    | 515                   | 737                | 1092         | 1525               | 2020                  | 3,9%                        | 8,1%                       |
| 1-1.9 million         | 200         | 259             | 1610    | 732                   | 1013               | 1478         | 1966               | 2832                  | 17,9%                       | 12,3%                      |
| 2-4.9 million         | 219         | 382             | 1763    | 944                   | 1341               | 1706         | 2081               | 2626                  | 17,8%                       | 15,6%                      |
| 5 million and above   | 436         | 955             | 1886    | 1111                  | 1429               | 1795         | 2213               | 2655                  | 14,5%                       | 15,2%                      |



### Salaries by sectors

QUARTER 1, 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    | 48          | 248             | 1903    | 1263                  | 1580               | 1960         | 2267               | 2395                  | 11,7%                       | 16,4%                      |
| Private sector       | 1843        | 2728            | 1494    | 661                   | 903                | 1441         | 1931               | 2437                  | 13,2%                       | 15,2%                      |
| NGOs and foundations | N/A         | N/A             | N/A     | N/A                   | N/A                | N/A          | N/A                | N/A                   | N/A                         | N/A                        |



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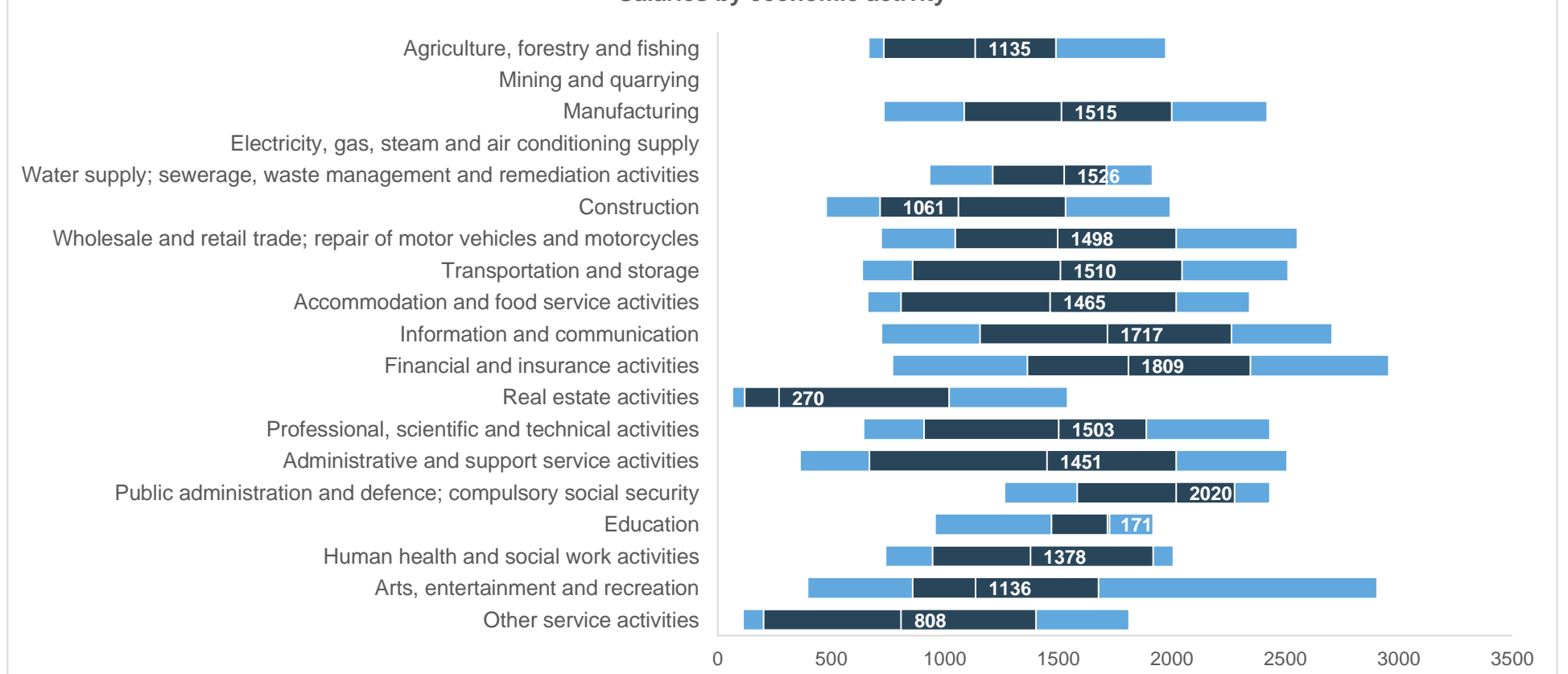
QUARTER 1, 2023

### Salaries by economic activity

QUARTER 1, 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                                    | 116         | 127             | 1223    | 665                   | 732                | 1135         | 1490               | 1974                  | 12,4%                       | 20,4%                      |
| Mining and quarrying   | N/A         | N/A             | N/A     | N/A                   | N/A                | N/A          | N/A                | N/A                   | N/A                         | N/A                        |
| Manufacturing  | 287         | 370             | 1609    | 732                   | 1086               | 1515         | 2000               | 2421                  | 11,9%                       | 7,8%                       |
| 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  | 20          | 25              | 1423    | 933                   | 1212               | 1526         | 1712               | 1916                  | 1,0%                        | 6,6%                       |
| Construction   | 172         | 224             | 1168    | 478                   | 715                | 1061         | 1532               | 1995                  | 11,5%                       | 4,8%                       |
| Wholesale and retail trade; repair of motor vehicles and motorcycles | 342         | 467             | 1569    | 720                   | 1046               | 1498         | 2020               | 2554                  | 11,9%                       | 16,8%                      |
| Transportation and storage   | 153         | 218             | 1576    | 637                   | 859                | 1510         | 2045               | 2513                  | 14,3%                       | 22,4%                      |
| Accommodation and food service activities                            | 40          | 45              | 1435    | 660                   | 808                | 1465         | 2020               | 2344                  | 21,2%                       | 31,9%                      |
| Information and communication  | 55          | 75              | 1765    | 721                   | 1155               | 1717         | 2264               | 2707                  | 19,7%                       | 13,3%                      |
| Financial and insurance activities                                   | 36          | 51              | 1835    | 769                   | 1364               | 1809         | 2347               | 2957                  | 11,1%                       | 8,6%                       |
| Real estate activities   | 197         | 187             | 637     | 64                    | 118                | 270          | 1020               | 1541                  | 21,1%                       | 16,4%                      |
| Professional, scientific and technical activities                    | 439         | 927             | 1500    | 642                   | 909                | 1503         | 1888               | 2434                  | 16,5%                       | 21,8%                      |
| Administrative and support service activities                        | 58          | 67              | 1422    | 362                   | 668                | 1451         | 2020               | 2509                  | 2,6%                        | 11,4%                      |
| Public administration and defence; compulsory social security        | 44          | 220             | 1930    | 1263                  | 1584               | 2020         | 2278               | 2434                  | 10,7%                       | 11,7%                      |
| Education  | 12          | 33              | 1562    | 957                   | 1470               | 1717         | 1726               | 1919                  | 11,4%                       | 18,6%                      |
| Human health and social work activities                              | 35          | 54              | 1412    | 739                   | 946                | 1378         | 1919               | 2008                  | 1,9%                        | 8,2%                       |
| Arts, entertainment and recreation                                   | 19          | 20              | 1428    | 395                   | 859                | 1136         | 1678               | 2906                  | 13,8%                       | 2,3%                       |
| Other service activities   | 45          | 42              | 910     | 111                   | 202                | 808          | 1402               | 1813                  | 14,2%                       | 30,7%                      |

Salaries by economic activity



## GROSS SALARY ANALYSIS

OCCUPATION

43110002 Bookkeeping clerk

QUARTER 1, 2023

### Salaries by economic activities (NACE2)

QUARTER 1, 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  | 75          | 79              | 1264    | 708                   | 748                | 1212         | 1515               | 1836                  | 17,3%                       | 20,0%                      |
| Manufacture of food products  | 39          | 50              | 1531    | 947                   | 1062               | 1403         | 1919               | 2290                  | 13,4%                       | 16,0%                      |
| Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials | 50          | 74              | 1600    | 797                   | 1056               | 1331         | 2011               | 2618                  | 10,7%                       | 9,8%                       |
| Manufacture of other non-metallic mineral products  | 16          | 20              | 1850    | 1207                  | 1461               | 1953         | 2056               | 2428                  | 10,8%                       | 25,2%                      |
| Manufacture of fabricated metal products, except machinery and equipment  | 45          | 48              | 1638    | 710                   | 1048               | 1418         | 1816               | 2366                  | 34,5%                       | 22,0%                      |
| Manufacture of computer, electronic and optical products  | 10          | 27              | 2004    | 1436                  | 1585               | 1823         | 2261               | 2636                  | 25,6%                       | 26,7%                      |
| Manufacture of furniture  | 21          | 25              | 1264    | 478                   | 709                | 1497         | 1618               | 2035                  | 4,0%                        | 35,5%                      |
| Repair and installation of machinery and equipment  | 15          | 20              | 1196    | 518                   | 696                | 860          | 1760               | 2070                  | N/A                         | N/A                        |
| Construction of buildings   | 57          | 58              | 1046    | 296                   | 586                | 884          | 1433               | 1981                  | 10,3%                       | 15,9%                      |
| Civil engineering   | 25          | 72              | 1388    | 711                   | 1157               | 1377         | 1582               | 1965                  | 10,6%                       | 7,7%                       |
| Specialised construction activities   | 90          | 95              | 1075    | 385                   | 708                | 902          | 1341               | 1995                  | 16,8%                       | 12,2%                      |
| Wholesale and retail trade and repair of motor vehicles and motorcycles   | 61          | 69              | 1211    | 510                   | 729                | 1044         | 1717               | 2094                  | 3,0%                        | 7,5%                       |
| Wholesale trade, except of motor vehicles and motorcycles   | 169         | 213             | 1744    | 751                   | 1179               | 1715         | 2209               | 2827                  | 9,3%                        | 13,2%                      |
| Retail trade, except of motor vehicles and motorcycles  | 112         | 185             | 1501    | 732                   | 1081               | 1428         | 1841               | 2346                  | 18,3%                       | 17,8%                      |
| Land transport and transport via pipelines  | 98          | 118             | 1203    | 408                   | 732                | 1103         | 1634               | 2026                  | 19,7%                       | 21,3%                      |
| Warehousing and support activities for transportation   | 50          | 67              | 1887    | 682                   | 1187               | 1717         | 2267               | 3017                  | N/A                         | N/A                        |
| Accommodation   | 20          | 21              | 1468    | 708                   | 886                | 1588         | 1865               | 2123                  | 15,0%                       | 25,7%                      |
| Food and beverage service activities  | 20          | 24              | 1405    | 611                   | 729                | 1134         | 2045               | 2414                  | 29,3%                       | 24,1%                      |
| Computer programming, consultancy and related activities  | 30          | 37              | 1741    | 771                   | 1131               | 1786         | 2222               | 2667                  | 21,7%                       | 23,5%                      |
| Financial service activities, except insurance and pension funding  | 23          | 30              | 1899    | 765                   | 1465               | 1912         | 2520               | 2958                  | 13,6%                       | 11,7%                      |
| Real estate activities  | 197         | 187             | 637     | 64                    | 118                | 270          | 1020               | 1541                  | 21,1%                       | 16,4%                      |
| Legal and accounting activities   | 371         | 815             | 1454    | 638                   | 881                | 1470         | 1843               | 2360                  | 19,4%                       | 24,8%                      |
| Activities of head offices; management consultancy activities   | 32          | 73              | 1941    | 787                   | 1569               | 1965         | 2426               | 2859                  | 7,9%                        | 16,7%                      |
| Public administration and defence; compulsory social security   | 44          | 220             | 1930    | 1263                  | 1584               | 2020         | 2278               | 2434                  | 10,7%                       | 11,7%                      |
| Education   | 12          | 33              | 1562    | 957                   | 1470               | 1717         | 1726               | 1919                  | 11,4%                       | 18,6%                      |
| Human health activities   | 20          | 39              | 1489    | 844                   | 1025               | 1485         | 1919               | 2028                  | 4,5%                        | 10,5%                      |
| Activities of membership organisations  | 31          | 28              | 818     | 126                   | 199                | 732          | 1280               | 1717                  | 51,8%                       | 78,1%                      |

**GROSS SALARY ANALYSIS**

**OCCUPATION**

**43110002 Bookkeeping clerk**

**QUARTER 1, 2023**

