

GROSS SALARY ANALYSIS

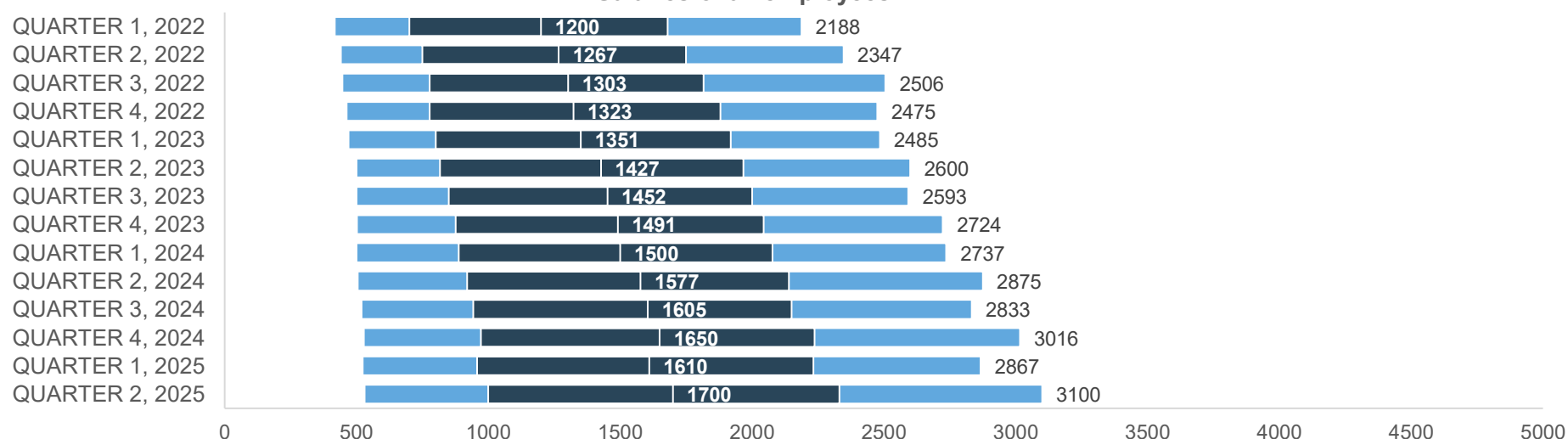
OCCUPATION

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%
QUARTER 1, 2025	3603	4597	1710	524	957	1610	2233	2867	6,7%	7,3%
QUARTER 2, 2025	3557	4564	1820	531	999	1700	2331	3100	8,1%	7,8%

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 – (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.

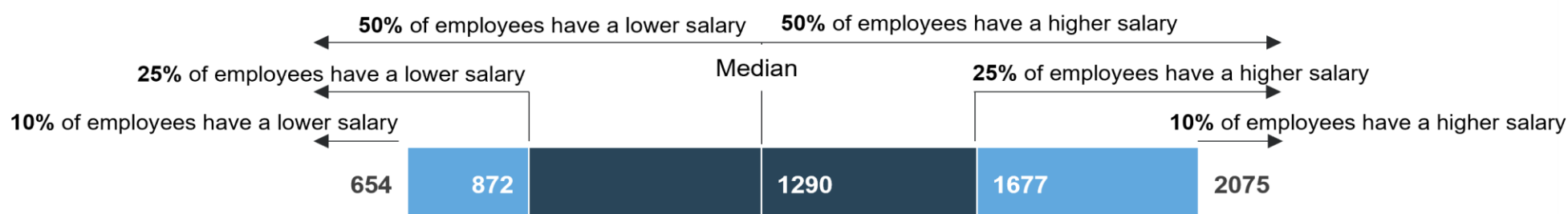
Explanations

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



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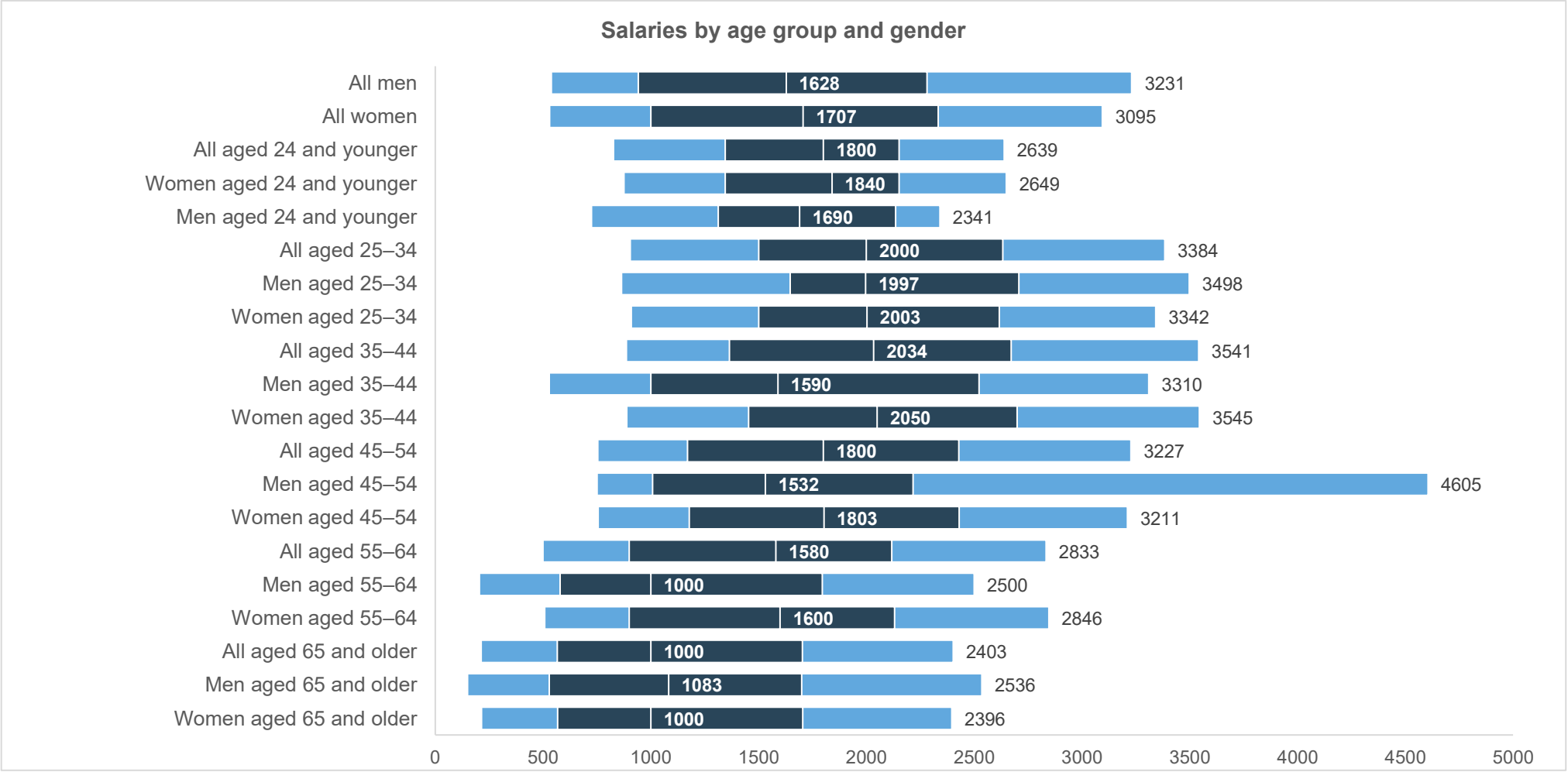
OCCUPATION **43110002 Bookkeeping clerk**

Statistics Estonia uses ISCO Classification of Occupations

Salaries by age group and gender

QUARTER 2, 2025

Age group and gender	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 2024/2025	Change of Median 2024/2025
All men	213	262	1798	538	942	1628	2281	3231	10,0%	5,9%
All women	3415	4302	1821	531	1000	1707	2333	3095	7,9%	7,9%
All aged 24 and younger	86	164	1796	826	1345	1800	2152	2639	6,5%	13,2%
Women aged 24 and younger	73	128	1813	875	1345	1840	2152	2649	5,9%	18,3%
Men aged 24 and younger	21	36	1730	725	1313	1690	2136	2341	8,6%	2,6%
All aged 25–34	364	575	2162	904	1500	2000	2632	3384	5,8%	5,3%
Men aged 25–34	39	67	2130	864	1646	1997	2708	3498	11,6%	8,0%
Women aged 25–34	339	508	2166	909	1500	2003	2617	3342	5,2%	5,4%
All aged 35–44	679	917	2164	886	1364	2034	2671	3541	8,5%	10,0%
Men aged 35–44	54	54	1749	528	1000	1590	2523	3310	-4,9%	-1,3%
Women aged 35–44	642	863	2188	888	1453	2050	2700	3545	9,1%	9,0%
All aged 45–54	906	1014	1905	754	1170	1800	2428	3227	9,8%	8,7%
Men aged 45–54	51	48	2166	750	1008	1532	2216	4605	27,1%	25,1%
Women aged 45–54	862	966	1893	755	1179	1803	2431	3211	9,0%	7,1%
All aged 55–64	1156	1134	1641	500	900	1580	2117	2833	8,4%	10,8%
Men aged 55–64	40	36	1132	205	579	1000	1795	2500	14,5%	9,1%
Women aged 55–64	1118	1098	1657	508	900	1600	2131	2846	8,2%	11,2%
All aged 65 and older	878	760	1218	213	566	1000	1703	2403	11,3%	7,5%
Men aged 65 and older	25	21	1123	150	529	1083	1700	2536	-10,3%	8,3%
Women aged 65 and older	854	739	1221	214	567	1000	1705	2396	12,0%	7,5%

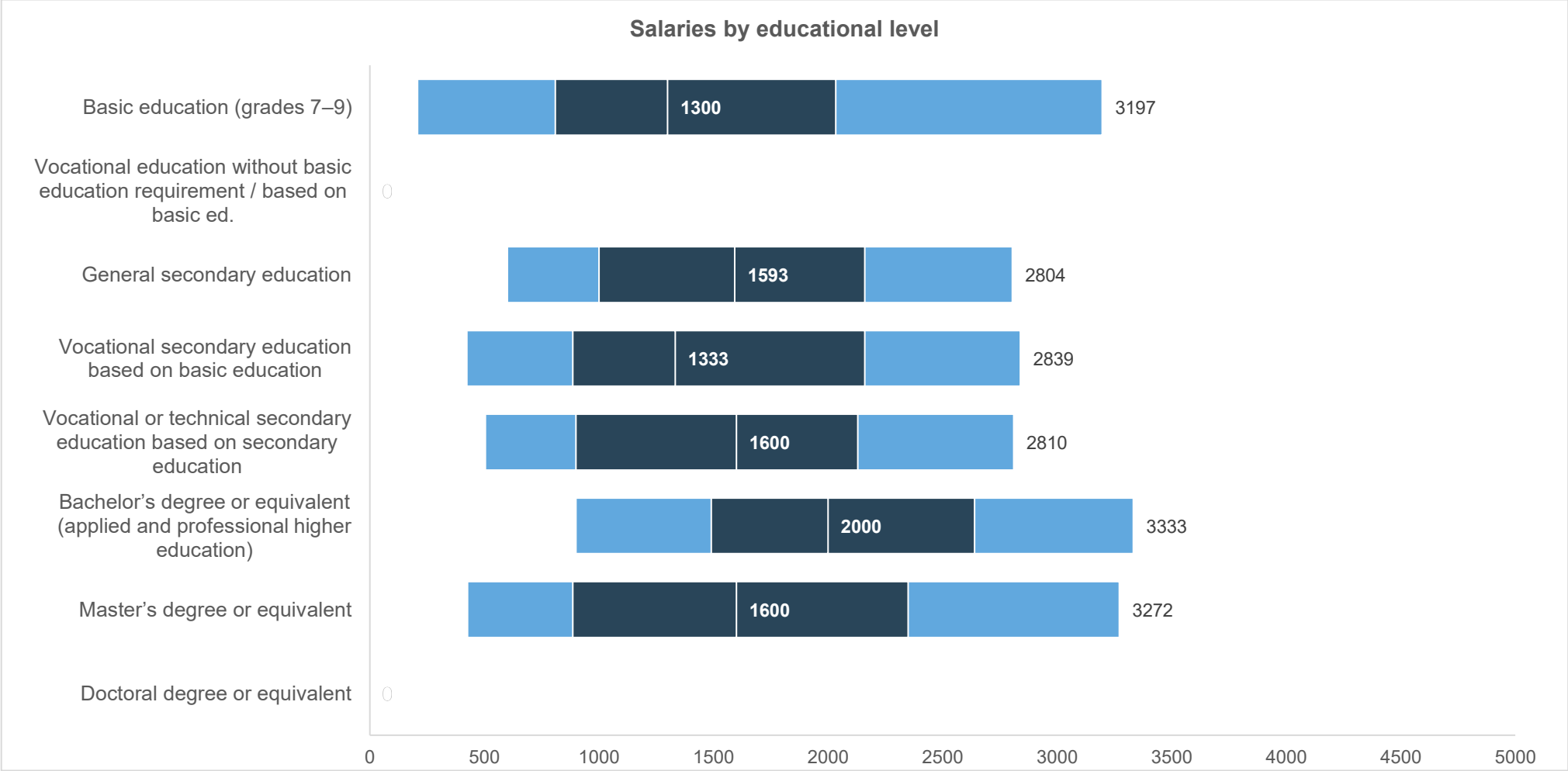


GROSS SALARY ANALYSIS

OCCUPATION **43110002 Bookkeeping clerk**

Salaries by educational level QUARTER 2, 2025

Educational level	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 2024/2025	Change of Median 2024/2025
Basic education (grades 7–9)	36	33	1465	208	810	1300	2033	3197	22,7%	20,4%
Vocational education without basic education requirement / based on basic ed.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
General secondary education	495	590	1692	600	1000	1593	2161	2804	9,5%	8,7%
Vocational secondary education based on basic education	280	266	1540	424	886	1333	2161	2839	3,8%	2,3%
Vocational or technical secondary education based on secondary education	986	1036	1674	504	900	1600	2130	2810	7,9%	8,5%
Bachelor's degree or equivalent (applied and professional higher education)	761	1092	2163	900	1490	2000	2640	3333	7,8%	7,1%
Master's degree or equivalent	1513	1527	1772	426	886	1600	2350	3272	8,4%	7,2%
Doctoral degree or equivalent	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

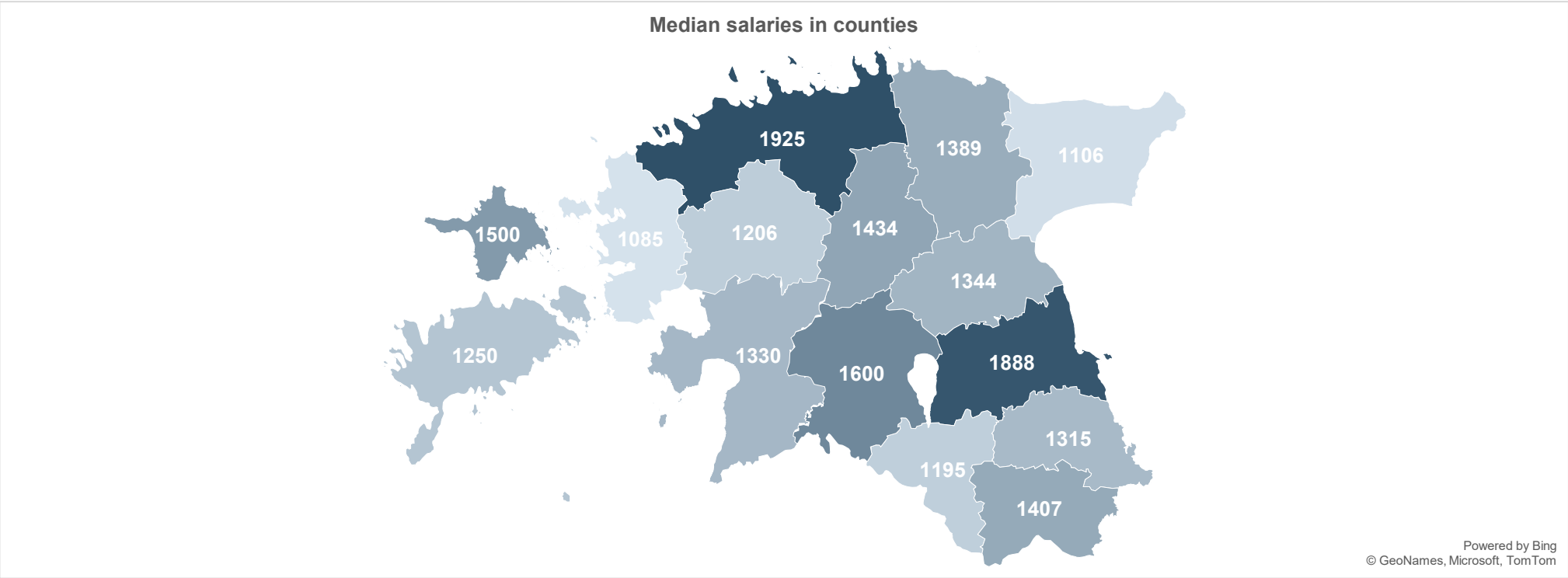


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OCCUPATION 43110002 Bookkeeping clerk

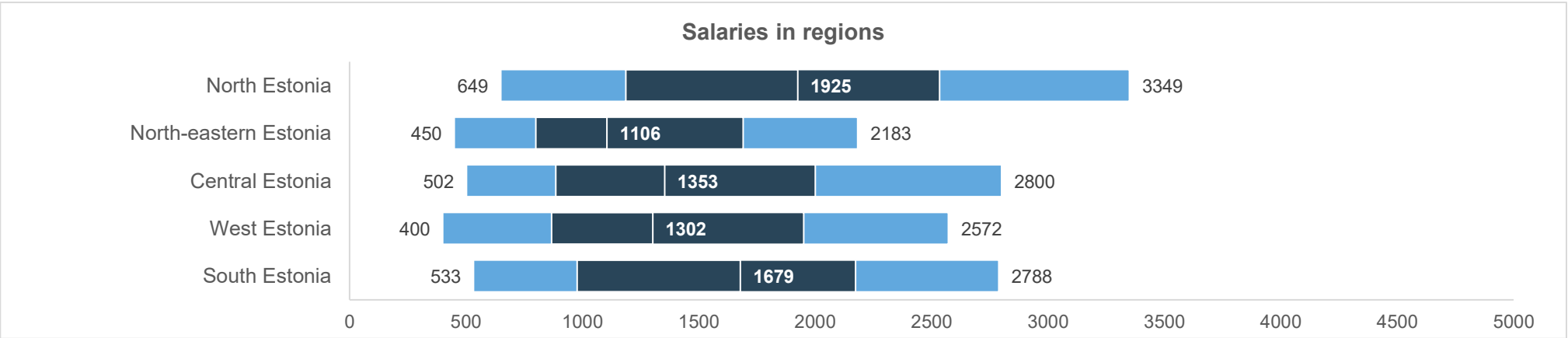
Salaries by county QUARTER 2, 2025

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 2024/2025	Change of Median 2024/2025
Tallinn	1274	1995	2081	700	1284	1974	2584	3401	8,7%	9,7%
Harju county, excl. Tallinn	445	483	1748	500	886	1596	2397	3147	2,2%	2,6%
Harju county	1710	2457	2019	649	1187	1925	2534	3349	7,6%	9,7%
Hiiu county	28	33	1572	663	886	1500	1858	2192	26,7%	19,0%
Ida-Viru county	255	248	1293	450	800	1106	1690	2183	4,2%	1,7%
Järva county	72	67	1612	323	886	1434	1948	2925	11,2%	1,5%
Jõgeva county	79	79	1330	270	878	1344	1967	2578	5,5%	11,7%
Lääne county	46	47	1124	462	625	1085	1550	1910	6,8%	8,5%
Lääne-Viru county	169	183	1493	561	896	1389	1975	2644	9,7%	12,7%
Pärnu county	271	300	1484	400	886	1330	2000	2634	10,6%	5,7%
Põlva county	55	60	1263	360	820	1315	1793	2085	6,9%	9,6%
Rapla county	110	105	1431	393	833	1206	2018	3011	0,7%	-8,5%
Saare county	94	93	1441	325	867	1250	1967	2755	8,2%	4,2%
Tartu county	459	646	1904	608	1154	1888	2350	2950	8,6%	10,9%
Valga county	54	49	1083	294	695	1195	1614	1947	8,0%	19,5%
Viljandi county	109	122	1548	459	886	1600	2050	2702	4,5%	12,7%
Võru county	99	110	1594	516	886	1407	2072	2562	4,1%	0,5%



Salaries by regions QUARTER 2, 2025

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 2024/2025	Change of Median 2024/2025
North Estonia	1710	2457	2019	649	1187	1925	2534	3349	7,6%	9,7%
North-eastern Estonia	255	248	1293	450	800	1106	1690	2183	4,2%	1,7%
Central Estonia	349	353	1498	502	886	1353	2000	2800	7,6%	4,1%
West Estonia	437	473	1448	400	867	1302	1950	2572	11,0%	7,2%
South Estonia	848	1059	1725	533	978	1679	2173	2788	7,5%	7,9%



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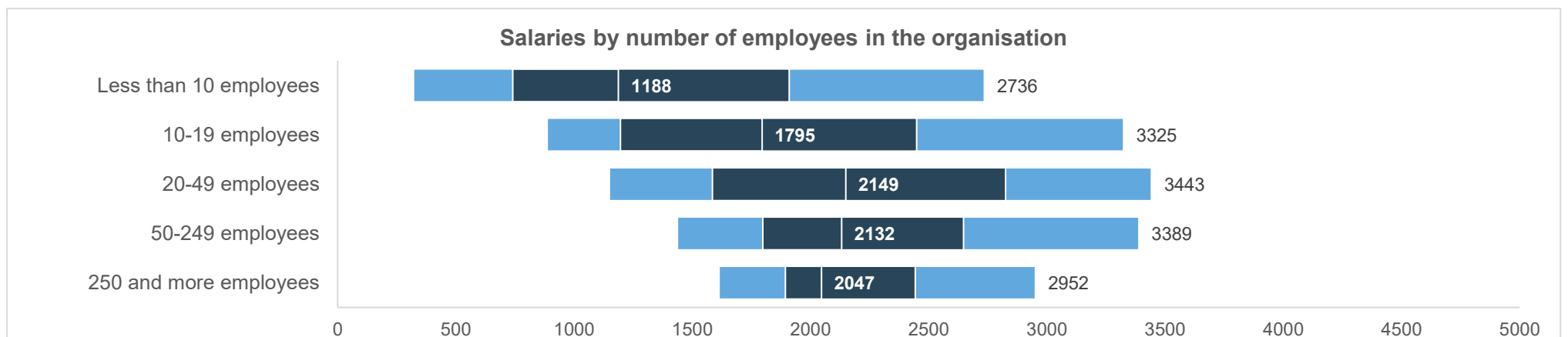
OCCUPATION

43110002 Bookkeeping clerk

Salaries by number of employees in the organisation

QUARTER 2, 2025

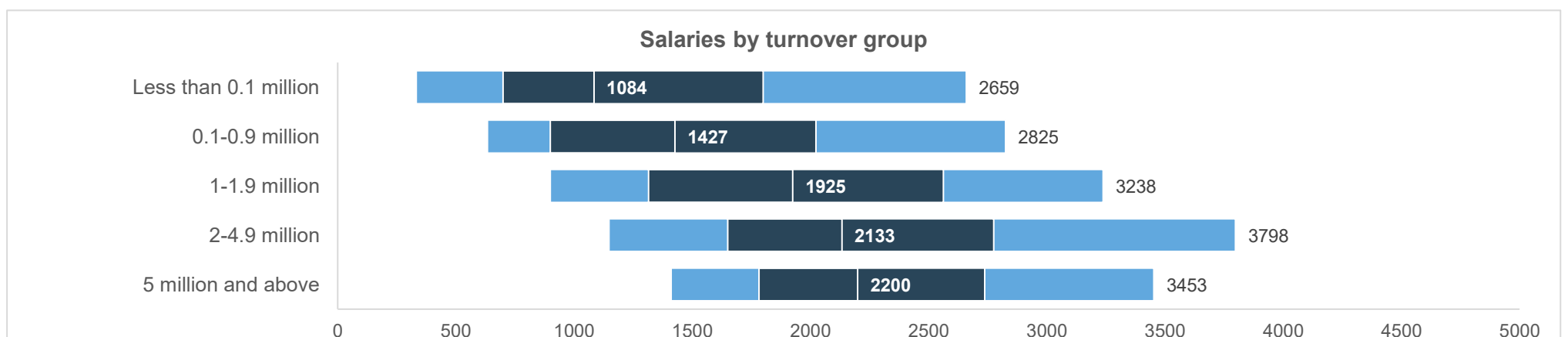
No of employees	No of org-s	No of employees	Average	10th percentile (10%)	1st quartile (25%)	Median (50%)	3rd quartile (75%)	90th percentile (90%)	Change of Average 2024/2025	Change of Median 2024/2025
Less than 10 employees	2482	2423	1319	320	741	1188	1910	2736	7,5%	6,9%
10-19 employees	355	445	1947	886	1196	1795	2450	3325	6,3%	10,8%
20-49 employees	338	518	2268	1149	1585	2149	2825	3443	12,4%	10,2%
50-249 employees	306	892	2364	1437	1799	2132	2648	3389	8,3%	7,8%
250 and more employees	76	400	2223	1614	1894	2047	2443	2952	3,9%	2,4%



Salaries by turnover group

QUARTER 2, 2025

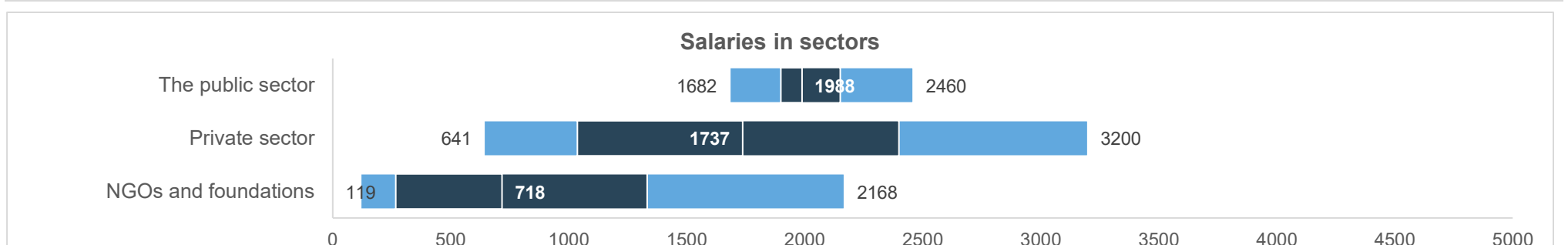
Turnover EUR	No of org-s	No of employees	Average	10th percentile (10%)	1st quartile (25%)	Median (50%)	3rd quartile (75%)	90th percentile (90%)	Change of Average 2024/2025	Change of Median 2024/2025
Less than 0.1 million	1134	1168	1244	332	700	1084	1800	2659	5,6%	-1,5%
0.1-0.9 million	971	1136	1530	634	900	1427	2024	2825	6,6%	8,2%
1-1.9 million	262	336	1982	900	1315	1925	2563	3238	5,7%	11,3%
2-4.9 million	281	471	2251	1147	1650	2133	2775	3798	7,9%	6,7%
5 million and above	470	1125	2395	1411	1782	2200	2737	3453	9,0%	10,0%



Salaries by sectors

QUARTER 2, 2025

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 2024/2025	Change of Median 2024/2025
The public sector	50	242	2043	1682	1899	1988	2150	2460	3,6%	1,6%
Private sector	3118	4060	1871	641	1036	1737	2400	3200	8,0%	8,6%
NGOs and foundations	389	318	880	119	267	718	1333	2168	10,7%	7,6%

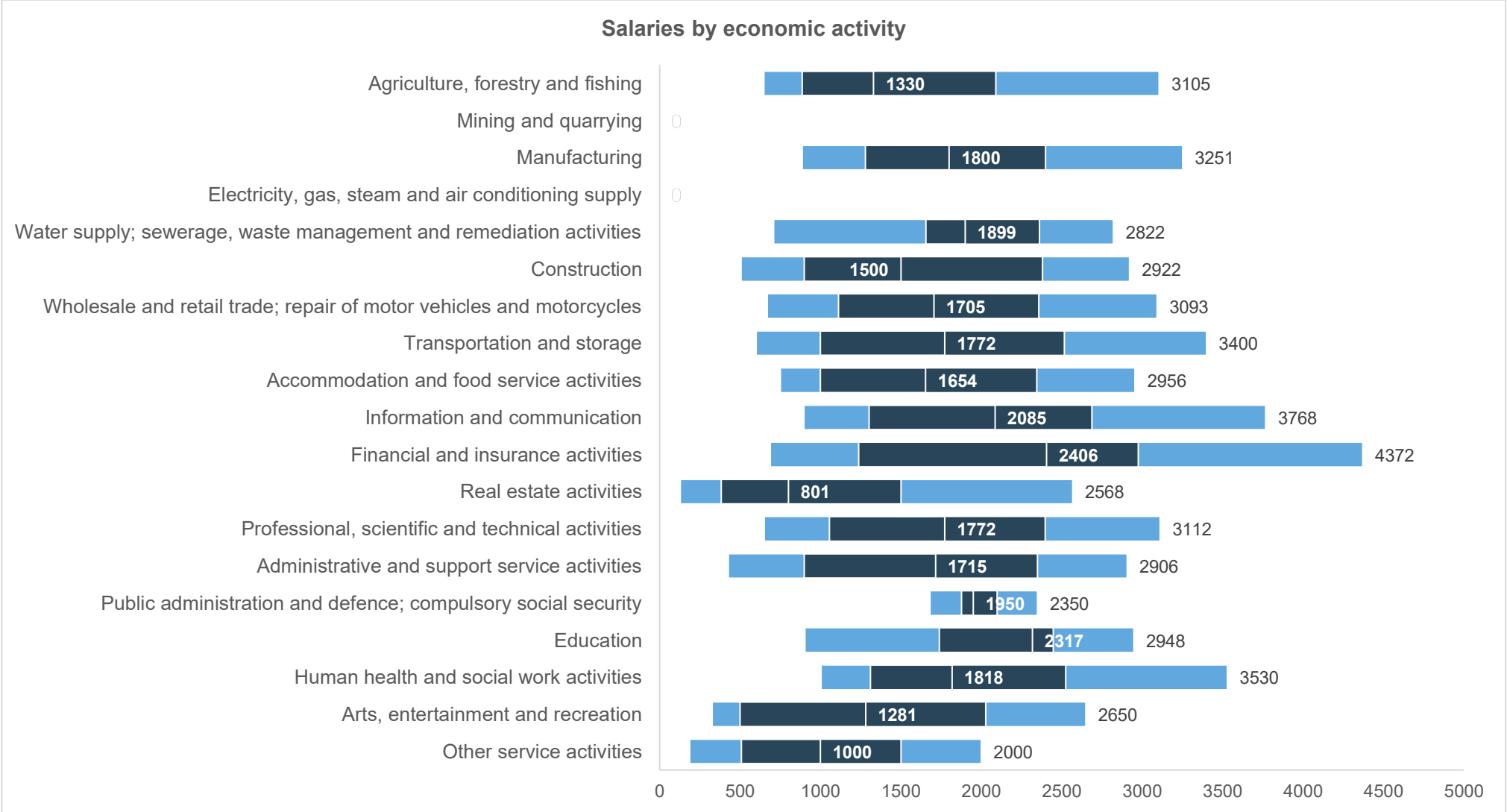


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OCCUPATION 43110002 Bookkeeping clerk

Salaries by economic activity QUARTER 2, 2025

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 2024/2025	Change of Median 2024/2025
Agriculture, forestry and fishing	163	165	1575	649	886	1330	2090	3105	6,9%	4,5%
Mining and quarrying	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Manufacturing	378	471	1983	886	1279	1800	2400	3251	8,0%	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	21	28	2038	708	1655	1899	2361	2822	27,3%	12,4%
Construction	275	331	1694	506	900	1500	2381	2922	12,9%	6,3%
Wholesale and retail trade; repair of motor vehicles and motorcycles	533	676	1875	669	1113	1705	2358	3093	6,2%	7,2%
Transportation and storage	224	293	2085	600	1000	1772	2517	3400	10,1%	9,2%
Accommodation and food service activities	70	69	1849	751	1000	1654	2345	2956	10,2%	11,5%
Information and communication	82	106	2191	897	1303	2085	2688	3768	4,5%	5,2%
Financial and insurance activities	59	70	2353	689	1238	2406	2975	4372	6,9%	8,8%
Real estate activities	442	381	1037	128	382	801	1500	2568	20,0%	11,7%
Professional, scientific and technical activities	895	1593	1822	650	1056	1772	2397	3112	6,9%	9,0%
Administrative and support service activities	101	114	1869	427	900	1715	2349	2906	9,7%	10,5%
Public administration and defence; compulsory social security	43	211	1987	1680	1877	1950	2098	2350	2,4%	0,0%
Education	30	55	2136	904	1738	2317	2448	2948	8,0%	6,0%
Human health and social work activities	79	98	2180	1003	1311	1818	2525	3530	13,0%	-2,0%
Arts, entertainment and recreation	43	44	1391	327	500	1281	2028	2650	2,3%	18,5%
Other service activities	88	81	1114	187	509	1000	1500	2000	-6,2%	-19,5%



GROSS SALARY ANALYSIS

OCCUPATION

43110002 Bookkeeping clerk

Salaries by economic activities (NACE2)

QUARTER 2, 2025

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 2024/2025	Change of Median 2024/2025
Crop and animal production, hunting and related service activities	96	93	1638	672	886	1432	2111	3041	7,3%	10,3%
Manufacture of food products	56	67	1902	998	1260	1741	2382	3082	8,1%	7,4%
Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials	70	99	2063	945	1346	1754	2371	3062	10,8%	9,8%
Manufacture of fabricated metal products, except machinery and equipment	55	59	1949	854	1282	1844	2400	3430	17,0%	27,7%
Manufacture of computer, electronic and optical products	11	25	2397	1731	1758	2285	2755	3264	7,9%	19,6%
Manufacture of motor vehicles, trailers and semi-trailers	8	20	2241	1727	1978	2191	2508	2780	N/A	N/A
Manufacture of furniture	30	34	1403	429	846	1247	2025	2383	-2,4%	-13,7%
Repair and installation of machinery and equipment	30	37	1633	741	1021	1598	1999	2414	6,2%	16,7%
Construction of buildings	87	88	1323	265	764	1265	2053	2550	9,3%	3,0%
Civil engineering	46	106	2362	935	1577	2385	2771	3350	21,9%	26,9%
Specialised construction activities	142	141	1286	500	845	1200	1900	2490	-0,7%	7,9%
Wholesale and retail trade and repair of motor vehicles and motorcycles	111	120	1566	504	900	1482	2063	2658	9,5%	8,2%
Wholesale trade, except of motor vehicles and motorcycles	242	300	2082	874	1302	2000	2602	3330	7,2%	12,5%
Retail trade, except of motor vehicles and motorcycles	180	266	1768	605	984	1578	2106	2947	3,5%	5,2%
Land transport and transport via pipelines	151	167	1495	439	886	1386	1862	2772	8,7%	9,1%
Warehousing and support activities for transportation	62	85	3010	834	1478	2155	3292	4848	14,6%	5,4%
Postal and courier activities	6	37	2446	1912	1974	2376	2700	3608	N/A	N/A
Accommodation	27	28	1873	1140	1564	2052	2214	2605	7,3%	10,8%
Food and beverage service activities	43	41	1829	703	910	1400	2444	3060	11,9%	17,2%
Computer programming, consultancy and related activities	49	65	2242	894	1359	2143	2721	3897	6,4%	7,2%
Financial service activities, except insurance and pension funding	33	37	2190	568	1275	2401	2950	4078	-1,5%	5,7%
Real estate activities	442	381	1037	128	382	801	1500	2568	20,0%	11,7%
Legal and accounting activities	773	1415	1806	646	1059	1751	2343	3127	8,1%	9,4%
Activities of head offices; management consultancy activities	51	107	2108	886	1593	2009	2518	3121	-0,2%	-3,9%
Architectural and engineering activities; technical testing and analysis	30	30	1447	615	886	1111	1794	2422	15,9%	-11,1%
Rental and leasing activities	28	29	1752	347	900	1800	2503	2898	26,4%	36,6%
Travel agency, tour operator and other reservation service and related activities	18	24	1980	405	1368	1993	2461	2827	7,1%	9,3%
Services to buildings and landscape activities	20	26	1782	671	857	1634	2024	2434	23,8%	51,3%
Public administration and defence; compulsory social security	43	211	1987	1680	1877	1950	2098	2350	2,4%	0,0%
Education	30	55	2136	904	1738	2317	2448	2948	8,0%	6,0%
Human health activities	56	73	2243	1151	1449	2152	2630	3717	11,8%	5,9%
Sports activities and amusement and recreation activities	27	28	1388	395	609	1353	1829	2394	7,9%	26,6%
Activities of membership organisations	46	45	1185	135	575	1205	1610	2917	-5,7%	-6,2%

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