

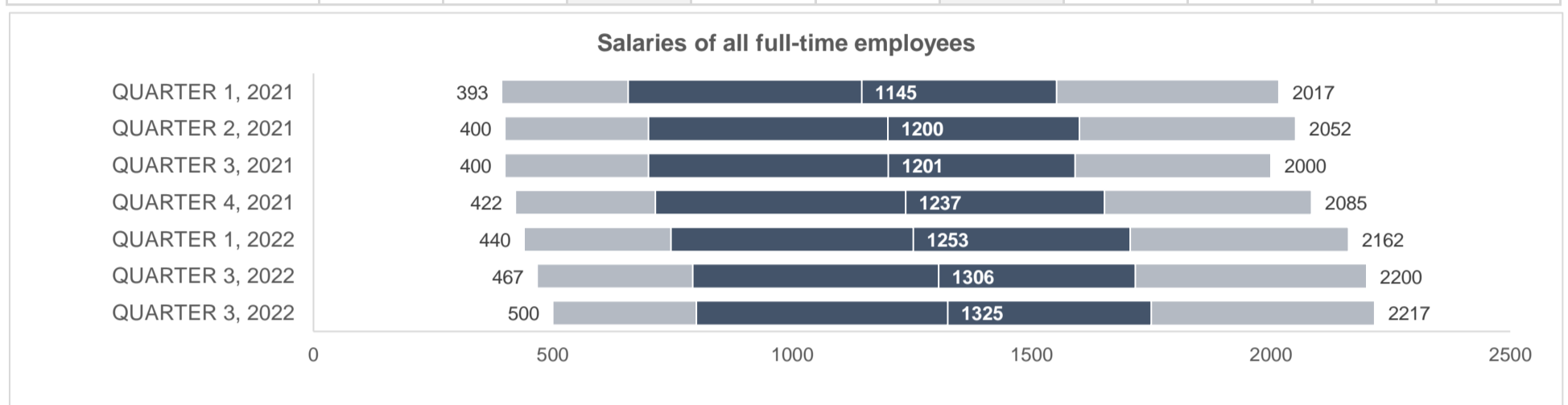
## GROSS SALARY ANALYSIS

### 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 2021/2022	Change of Median 2021/2022
QUARTER 1, 2021	2142	3142	1181	393	657	1145	1552	2017		
QUARTER 2, 2021	2134	3174	1239	400	700	1200	1600	2052		
QUARTER 3, 2021	2136	3158	1215	400	700	1201	1591	2000		
QUARTER 4, 2021	2165	3224	1262	422	714	1237	1652	2085		
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%



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.

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

10th percentile – 10% of salaries are lower and 90% higher

1st quartile – 25% of salaries are lower and 75% higher

3rd quartile – 75% of salaries are lower and 25% higher

90th percentile – 10% of salaries are lower and 90% higher

Statistics Estonia uses ISCO Classification of Occupations

## GROSS SALARY ANALYSIS

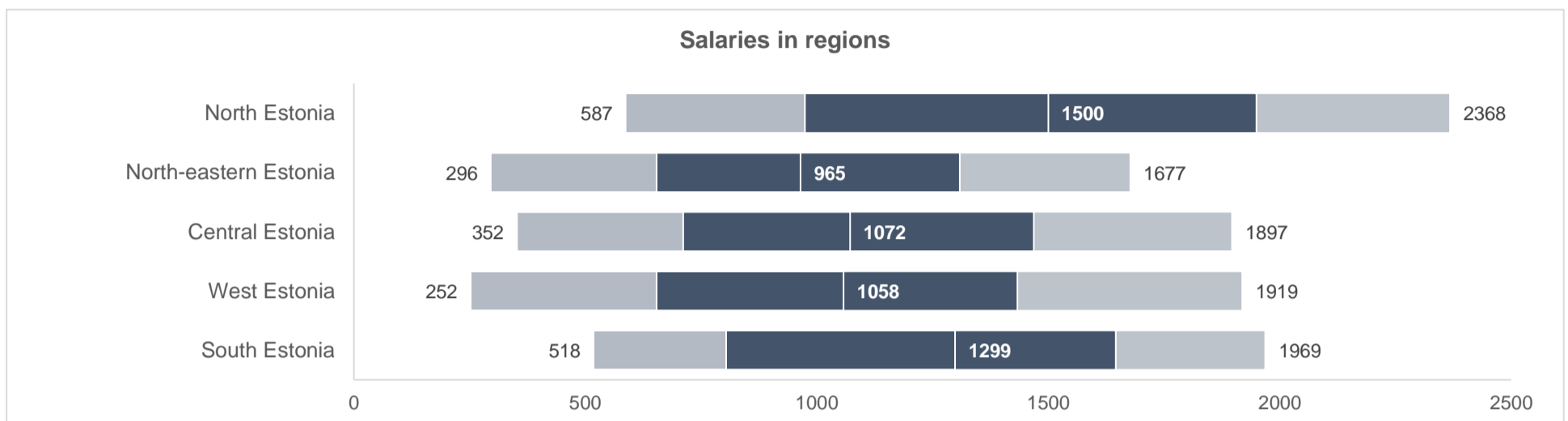
### OCCUPATION

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### Salaries by regions

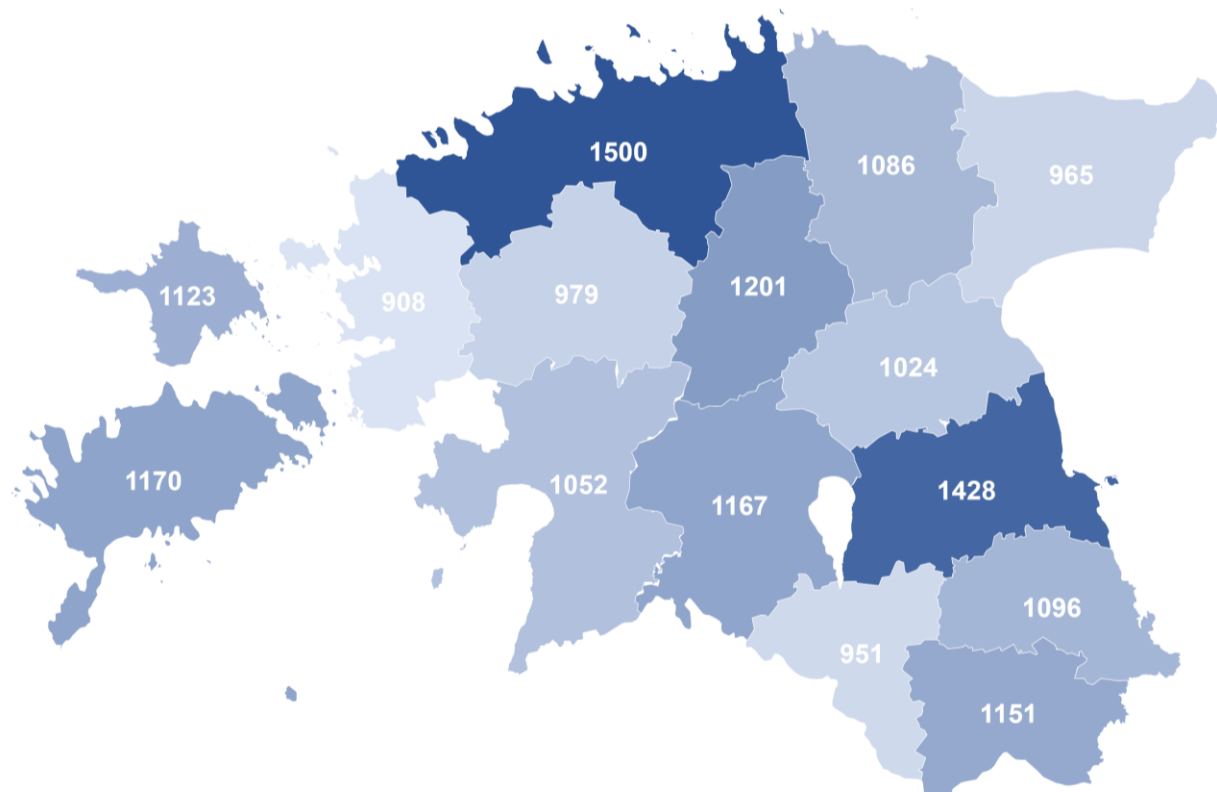
QUARTER 3, 2022

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 2021/2022	Change of Median 2021/2022
North Estonia	1043	1661	1491	587	974	1500	1950	2368	10,7%	10,3%
North-eastern Estonia	119	155	1013	296	654	965	1309	1677	7,7%	12,9%
Central Estonia	201	252	1156	352	711	1072	1469	1897	10,8%	7,1%
West Estonia	287	334	1082	252	654	1058	1433	1919	9,6%	12,8%
South Estonia	476	710	1292	518	804	1299	1646	1969	13,6%	11,3%



**GROSS SALARY ANALYSIS**
**OCCUPATION**
**43110002 Bookkeeping clerk**
**Salaries by county**
**QUARTER 3, 2022**

Counties	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
Tallinn	776	1339	1520	602	1008	1520	1967	2400	10,6%	8,6%
Harju county, excl. Tallinn	271	325	1370	571	785	1297	1852	2221	11,4%	11,0%
Harju county	1043	1661	1491	587	974	1500	1950	2368	10,7%	10,3%
Hiiu county	15	22	1029	458	711	1123	1250	1549	5,8%	3,7%
Ida-Viru county	119	155	1013	296	654	965	1309	1677	7,7%	12,9%
Järva county	39	47	1340	654	811	1201	1507	1968	2,6%	0,1%
Jõgeva county	48	48	998	50	654	1024	1431	1700	10,0%	13,8%
Lääne county	28	31	1025	200	658	908	1401	1919	1,3%	7,7%
Lääne-Viru county	106	143	1123	377	722	1086	1424	1769	17,0%	16,4%
Pärnu county	186	216	1074	250	607	1052	1434	1923	10,6%	20,1%
Põlva county	27	37	1048	520	700	1096	1483	1649	4,5%	-2,6%
Rapla county	57	62	1097	272	584	979	1526	1902	7,2%	-2,1%
Saare county	59	65	1154	330	680	1170	1485	1925	12,1%	16,7%
Tartu county	252	440	1397	584	924	1428	1667	2111	12,7%	9,6%
Valga county	29	27	898	120	650	951	1151	1525	16,9%	43,4%
Viljandi county	71	97	1255	512	700	1167	1650	2019	12,1%	2,5%
Võru county	56	62	1170	636	720	1151	1534	1849	25,3%	37,0%

**Median salaries in counties**

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## GROSS SALARY ANALYSIS

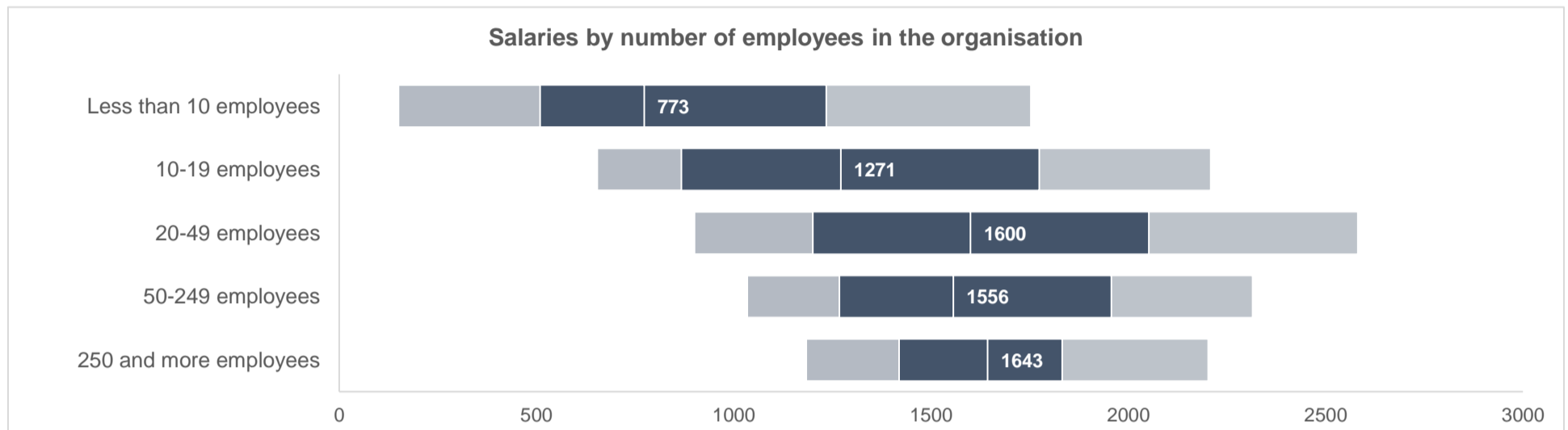
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#### Salaries by number of employees in the organisation

QUARTER 3, 2022

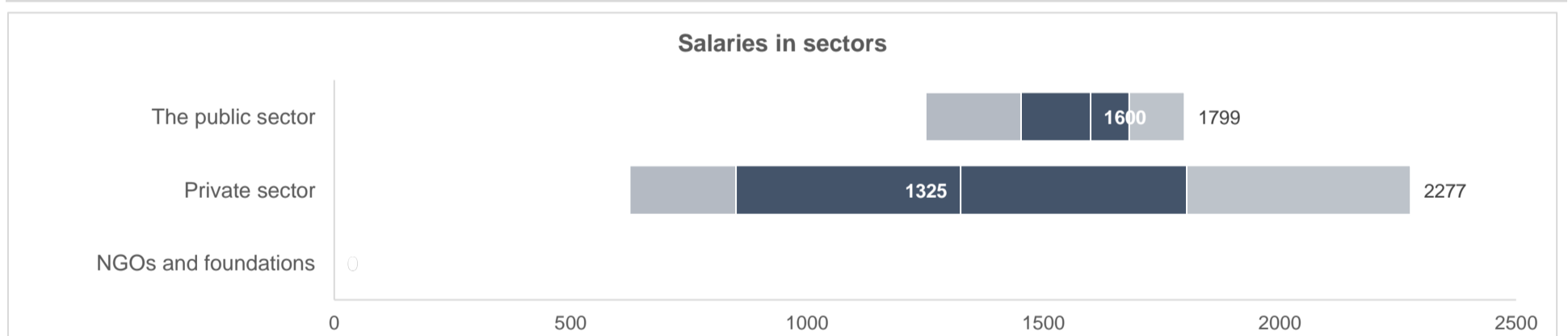
No of employees	No of org-s	No of employees	Average	10th percentile (10%)	1st quartile (25%)	Median (50%)	3rd quartile (75%)	90th percentile (90%)	Change of Average 2021/2022	Change of Median 2021/2022
Less than 10 employees	1110	1162	912	150	509	773	1234	1753	11,8%	17,8%
10-19 employees	288	352	1395	654	867	1271	1774	2209	6,3%	6,6%
20-49 employees	308	439	1689	900	1200	1600	2052	2582	13,6%	13,0%
50-249 employees	298	766	1653	1034	1268	1556	1957	2315	7,5%	7,1%
250 and more employees	85	400	1697	1184	1419	1643	1832	2202	12,7%	9,8%



#### Salaries by sectors

QUARTER 3, 2022

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 2021/2022	Change of Median 2021/2022
The public sector	50	242	1566	1251	1453	1600	1682	1799	8,1%	8,5%
Private sector	1825	2685	1397	625	850	1325	1803	2277	11,0%	9,9%
NGOs and foundations	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a



## GROSS SALARY ANALYSIS

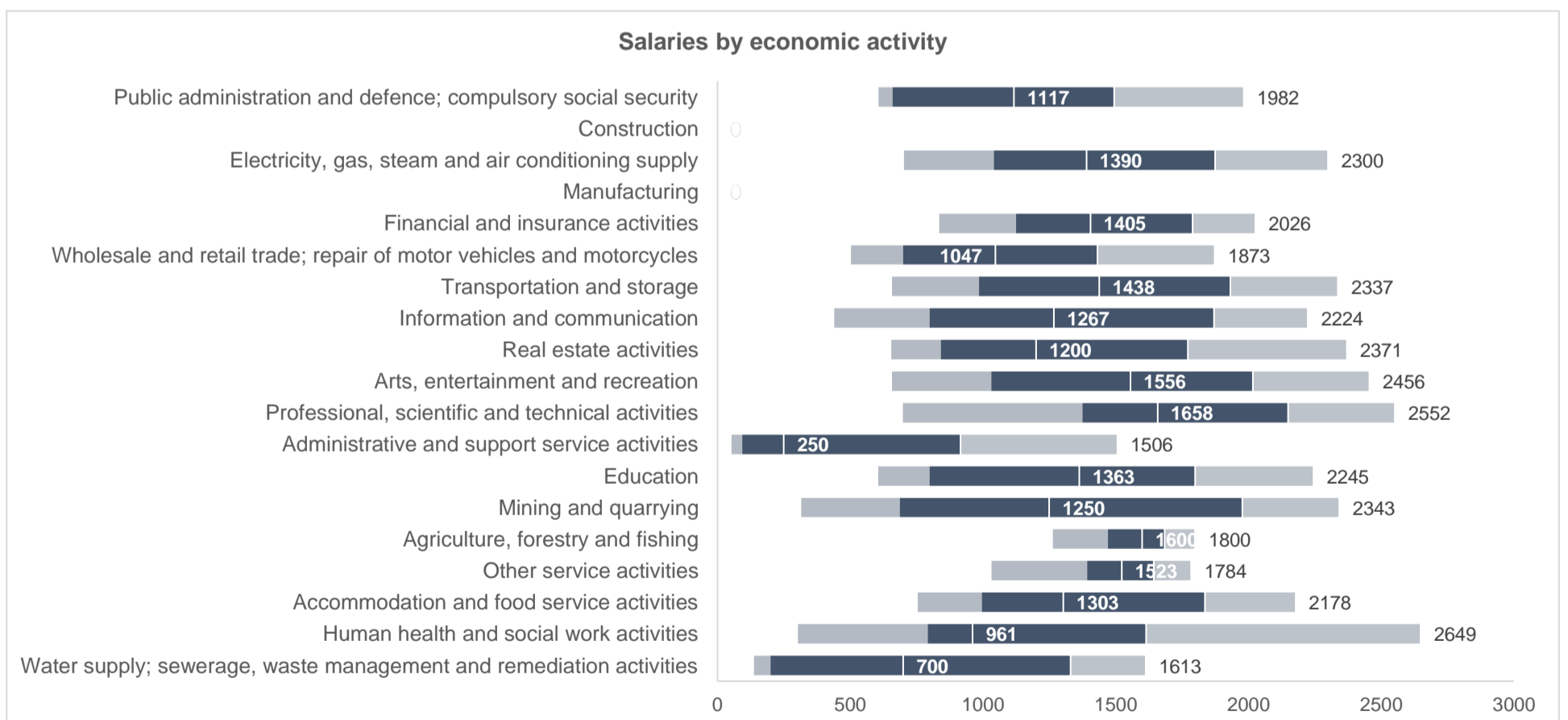
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### 43110002 Bookkeeping clerk

### Salaries by economic activity

QUARTER 3, 2022

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 2021/2022	Change of Median 2021/2022
Public administration and defence; compulsory social security	117	129	1198	604	660	1117	1494	1982	34,2%	25,1%
Construction	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Electricity, gas, steam and air conditioning supply	290	365	1520	700	1041	1390	1875	2300	13,3%	3,7%
Manufacturing	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Financial and insurance activities	21	26	1471	832	1125	1405	1790	2026	6,6%	1,8%
Wholesale and retail trade; repair of motor vehicles and motorcycles	168	221	1123	500	700	1047	1431	1873	20,1%	12,0%
Transportation and storage	347	476	1476	654	985	1438	1932	2337	17,6%	14,6%
Information and communication	149	212	1368	437	800	1267	1870	2224	8,1%	0,2%
Real estate activities	40	44	1326	651	842	1200	1772	2371	42,9%	29,3%
Arts, entertainment and recreation	53	71	1552	654	1032	1556	2017	2456	3,5%	3,7%
Professional, scientific and technical activities	33	48	1668	695	1375	1658	2150	2552	8,6%	7,9%
Administrative and support service activities	201	182	578	49	94	250	915	1506	151,3%	8,7%
Education	435	909	1393	602	800	1363	1800	2245	16,1%	13,6%
Mining and quarrying	57	63	1381	312	687	1250	1977	2343	21,4%	9,8%
Agriculture, forestry and fishing	42	210	1563	1260	1471	1600	1685	1800	4,3%	6,8%
Other service activities	13	33	1555	1029	1393	1523	1643	1784	14,8%	12,5%
Accommodation and food service activities	35	54	1413	751	997	1303	1836	2178	27,6%	17,7%
Human health and social work activities	19	20	1284	300	793	961	1615	2649	n/a	n/a
Water supply; sewerage, waste management and remediation activities	44	42	841	135	200	700	1330	1613	44,0%	19,9%



## GROSS SALARY ANALYSIS

### OCCUPATION

### 43110002 Bookkeeping clerk

#### Salaries by economic activities (NACE2)

QUARTER 3, 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 2021/2022	Change of Median 2021/2022
Crop and animal production, hunting and related service activities	79	84	1202	648	748	1151	1477	1845	14,8%	18,9%
Manufacture of food products	41	49	1452	872	1045	1454	1893	2093	10,2%	13,2%
Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials	51	75	1623	892	1048	1254	1898	2455	9,3%	3,6%
Manufacture of other non-metallic mineral products	16	20	1608	862	1144	1674	2000	2384	n/a	n/a
Manufacture of fabricated metal products, except machinery and equipment	47	49	1423	572	983	1300	1730	2134	11,1%	22,3%
Manufacture of computer, electronic and optical products	9	23	1830	1300	1340	1628	2143	2449	23,9%	10,5%
Manufacture of furniture	20	24	1327	694	868	1292	1700	2101	1,1%	-7,7%
Construction of buildings	57	57	993	335	654	778	1300	1809	7,2%	3,7%
Civil engineering	30	82	1319	656	1060	1326	1496	1944	4,0%	3,1%
Specialised construction activities	81	84	1020	304	654	855	1231	1811	18,1%	24,6%
Wholesale and retail trade and repair of motor vehicles and motorcycles	63	70	1222	584	701	1036	1664	2148	5,4%	5,8%
Wholesale trade, except of motor vehicles and motorcycles	168	214	1629	695	1137	1619	2098	2463	13,0%	10,4%
Retail trade, except of motor vehicles and motorcycles	116	192	1398	654	989	1300	1714	2200	14,0%	13,0%
Land transport and transport via pipelines	95	114	1043	263	654	963	1350	1767	4,9%	5,5%
Warehousing and support activities for transportation	49	64	1645	654	1049	1637	2137	2650	n/a	n/a
Accommodation	21	22	1402	657	1111	1456	1755	2000	14,0%	10,8%
Food and beverage service activities	19	22	1251	528	812	925	1695	2413	42,5%	44,5%
Computer programming, consultancy and related activities	28	35	1476	654	910	1556	1940	2373	3,5%	1,6%
Financial service activities, except insurance and pension funding	21	28	1734	693	1375	1700	2250	2707	16,6%	8,0%
Real estate activities	201	182	578	49	94	250	915	1506	16,8%	8,7%
Legal and accounting activities	368	799	1339	584	780	1300	1735	2206	13,1%	12,1%
Activities of head offices; management consultancy activities	33	74	1889	916	1488	1915	2233	2844	16,8%	24,7%
Public administration and defence; compulsory social security	42	210	1563	1260	1471	1600	1685	1800	8,2%	6,8%
Education	13	33	1555	1029	1393	1523	1643	1784	21,8%	12,5%
Human health activities	20	39	1540	878	1116	1385	1869	2442	17,6%	21,6%
Activities of membership organisations	31	29	666	127	198	579	1153	1429	12,5%	28,7%
Repair of computers and personal and household goods	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Other personal service activities	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a



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