

GROSS SALARY ANALYSIS

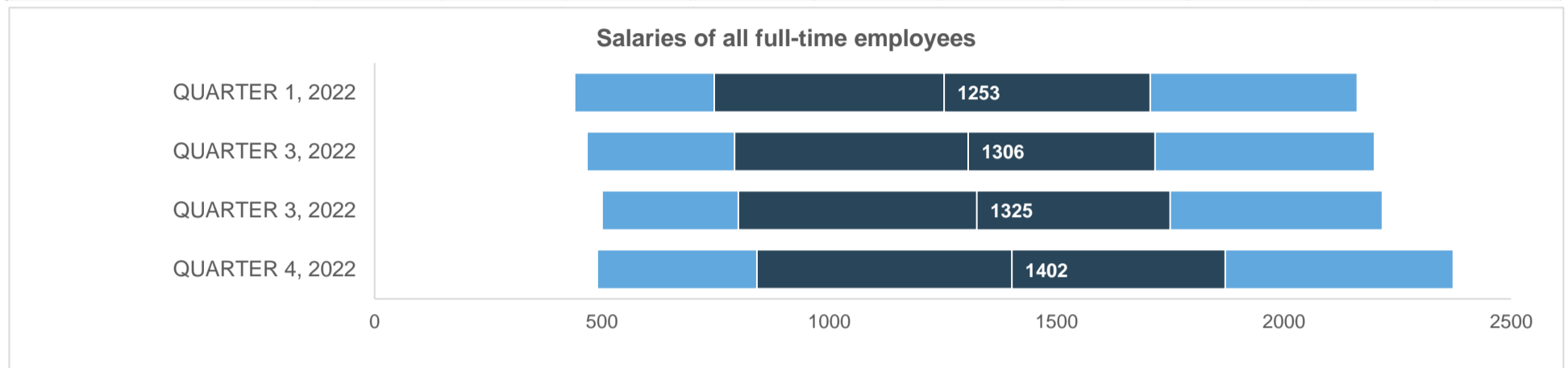
OCCUPATION

43110002 Bookkeeping clerk

QUARTER 4, 2022

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, 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%



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.

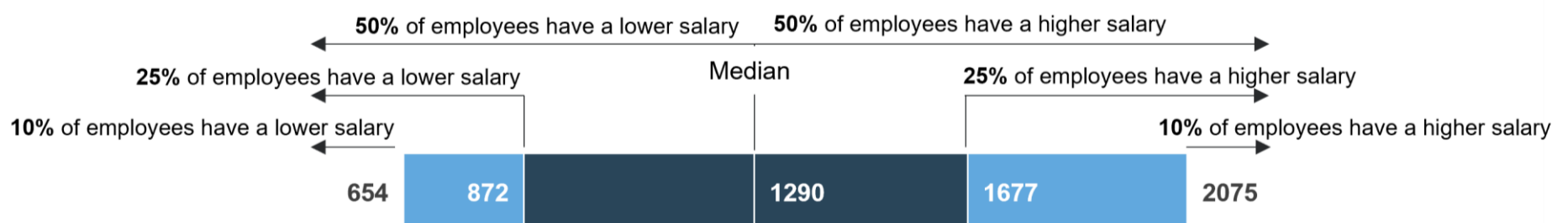
Explanations

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



Statistics Estonia uses ISCO Classification of Occupations

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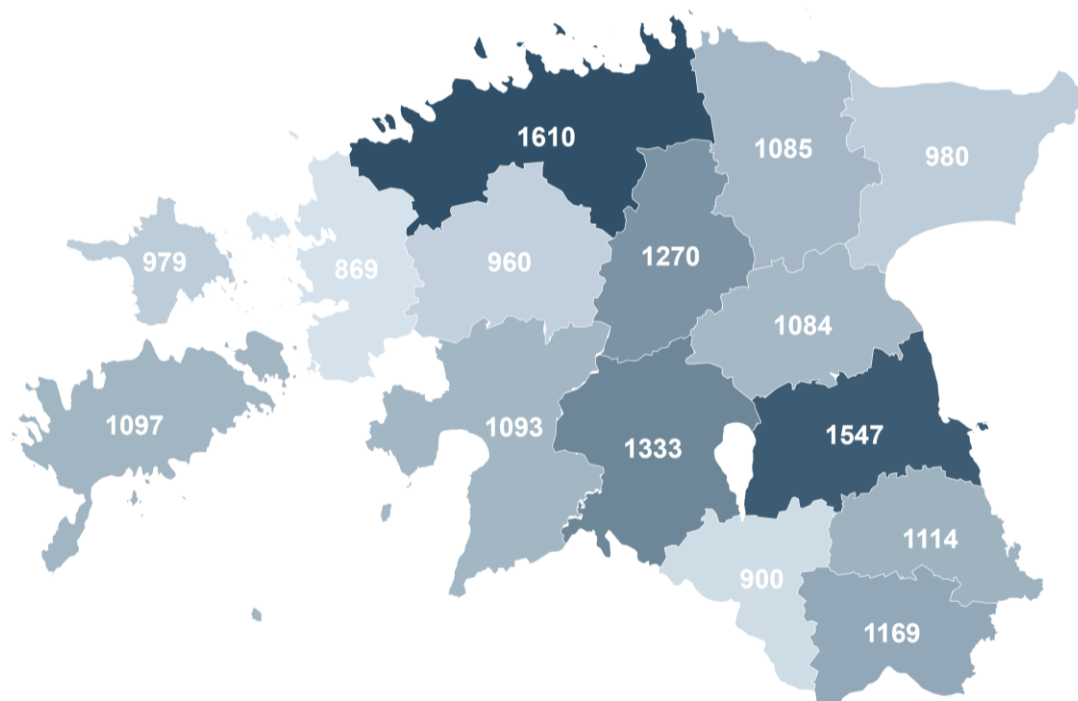
QUARTER 4, 2022

Salaries by county

QUARTER 4, 2022

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 2021/2022	Change of Median 2021/2022
Tallinn	785	1374	1625	654	1115	1650	2023	2560	14,3%	17,8%
Harju county, excl. Tallinn	271	328	1445	581	776	1300	2000	2350	11,5%	8,3%
Harju county	1052	1701	1591	628	1028	1610	2020	2518	13,7%	15,7%
Hiiu county	15	22	985	436	640	979	1277	1573	-5,7%	-14,4%
Ida-Viru county	119	155	1017	293	654	980	1383	1650	5,7%	11,2%
Järva county	40	48	1239	475	706	1270	1562	1896	3,9%	5,8%
Jõgeva county	47	48	1069	50	654	1084	1487	1732	16,6%	17,4%
Lääne county	30	33	978	203	654	869	1359	1868	-1,6%	8,1%
Lääne-Viru county	105	141	1120	247	654	1085	1401	1891	9,2%	9,9%
Pärnu county	179	212	1149	275	654	1093	1575	1943	14,8%	21,0%
Põlva county	30	39	1112	321	700	1114	1415	1827	9,7%	10,0%
Rapla county	59	65	1087	284	606	960	1536	1887	3,3%	-4,0%
Saare county	61	68	1130	250	654	1097	1510	1920	4,7%	4,0%
Tartu county	257	448	1498	591	1000	1547	1850	2267	15,2%	18,2%
Valga county	33	32	898	173	648	900	1167	1558	27,6%	54,1%
Viljandi county	70	95	1344	421	800	1333	1752	2133	14,1%	11,9%
Võru county	57	63	1379	637	728	1169	1583	1896	23,1%	15,1%

Median salaries in counties



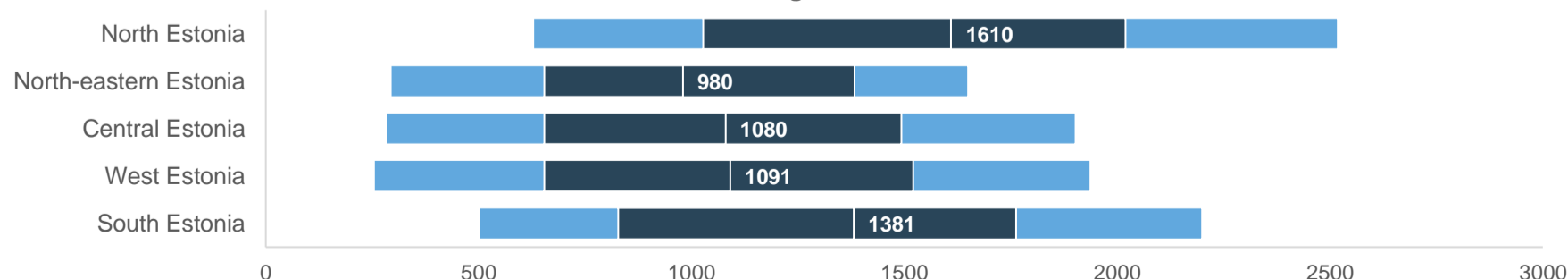
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Salaries by regions

QUARTER 4, 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	1052	1701	1591	628	1028	1610	2020	2518	13,7%	15,7%
North-eastern Estonia	119	155	1017	293	654	980	1383	1650	5,7%	11,2%
Central Estonia	202	254	1133	282	654	1080	1493	1902	6,3%	4,7%
West Estonia	284	335	1118	254	654	1091	1521	1937	9,7%	13,3%
South Estonia	487	724	1391	500	828	1381	1763	2200	16,4%	17,1%

Salaries in regions



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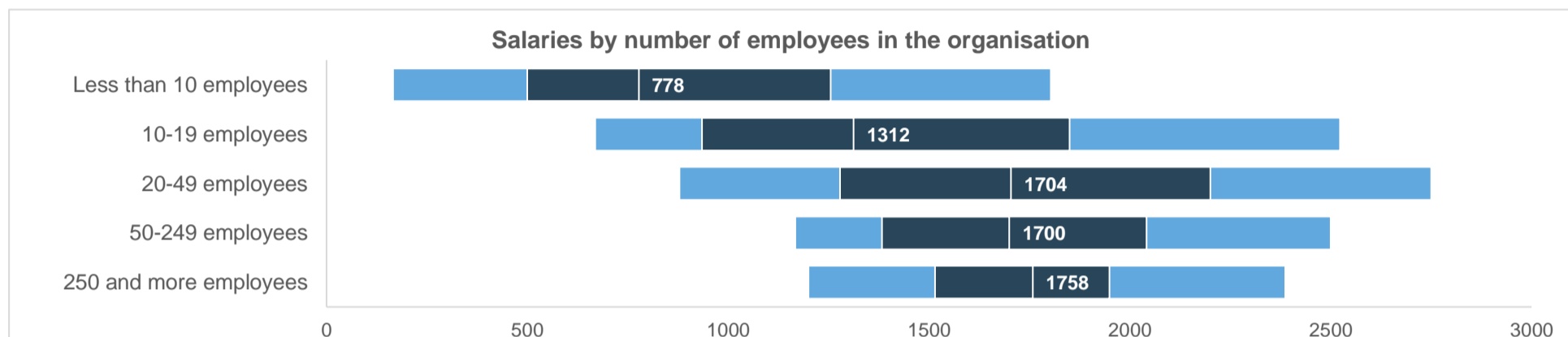
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Salaries by number of employees in the organisation

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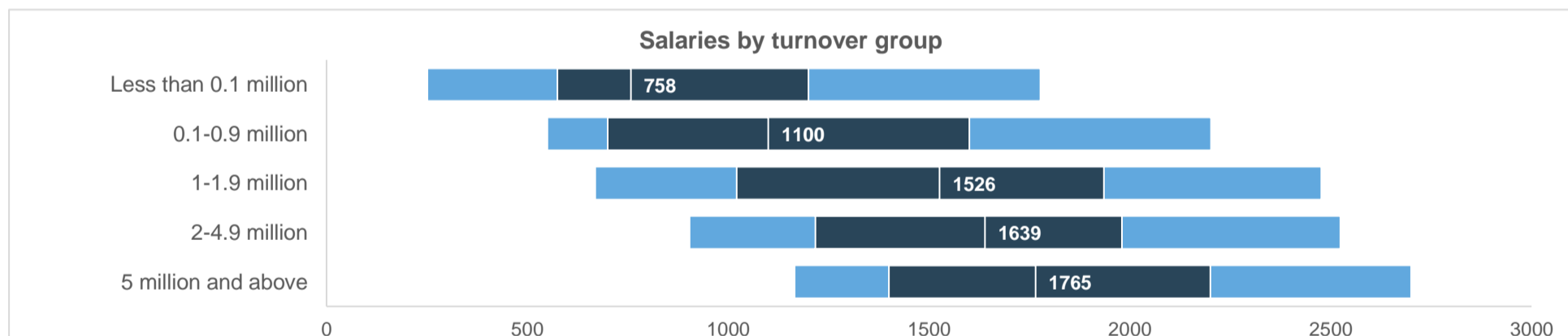
No of employees	No of org-s	No of employees	Average	10th percentile (10%)	1st quartile (25%)	Median (50%)	3rd quartile (75%)	90th percentile (90%)	Change of Average 2021/2022	Change of Median 2021/2022
Less than 10 employees	1126	1182	928	166	500	778	1255	1803	11,7%	16,5%
10-19 employees	296	373	1491	669	935	1312	1850	2523	8,0%	9,3%
20-49 employees	311	441	1799	879	1278	1704	2200	2750	14,7%	13,6%
50-249 employees	290	790	1786	1167	1383	1700	2042	2500	12,0%	13,1%
250 and more employees	82	390	1817	1200	1515	1758	1949	2387	15,9%	12,6%



Salaries by turnover group

QUARTER 4, 2022

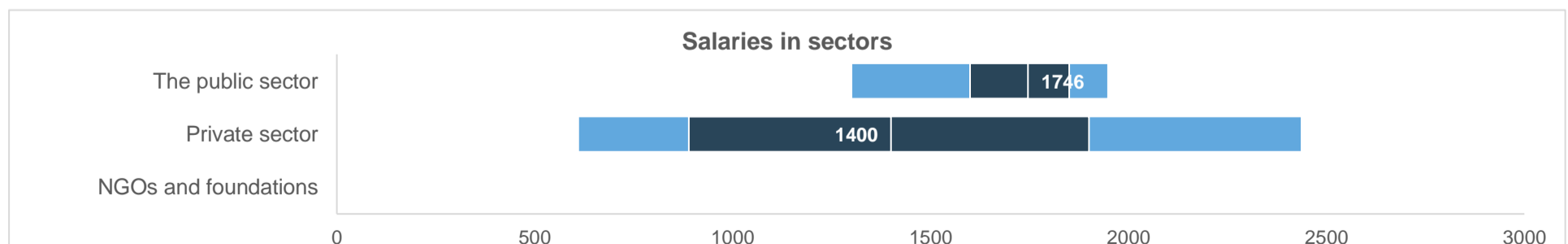
Turnover EUR	No of org-s	No of employees	Average	10th percentile (10%)	1st quartile (25%)	Median (50%)	3rd quartile (75%)	90th percentile (90%)	Change of Average 2021/2022	Change of Median 2021/2022
Less than 0.1 million	495	549	939	251	575	758	1200	1777	N/A	N/A
0.1-0.9 million	558	700	1243	550	700	1100	1600	2202	N/A	N/A
1-1.9 million	175	262	1555	669	1021	1526	1935	2477	N/A	N/A
2-4.9 million	219	375	1668	904	1217	1639	1980	2524	N/A	N/A
5 million and above	400	868	1877	1165	1400	1765	2200	2700	N/A	N/A



Salaries by sectors

QUARTER 4, 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	48	244	1704	1300	1600	1746	1850	1948	6,7%	7,4%
Private sector	1847	2737	1468	610	889	1400	1900	2437	13,2%	13,2%
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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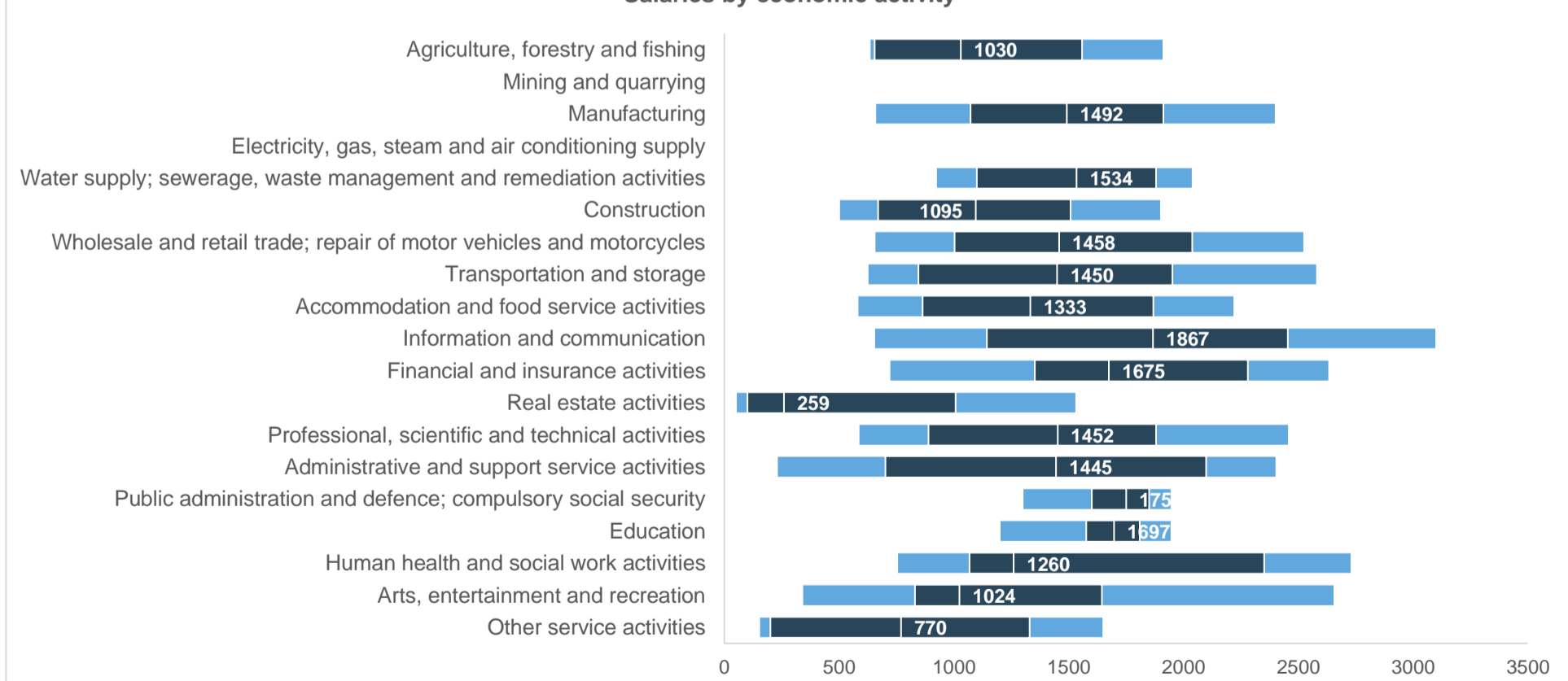
QUARTER 4, 2022

Salaries by economic activity

QUARTER 4, 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
Agriculture, forestry and fishing	114	126	1207	634	654	1030	1558	1912	12,4%	10,5%
Mining and quarrying	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Manufacturing	294	374	1569	658	1073	1492	1912	2402	13,5%	12,3%
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	1473	922	1100	1534	1880	2039	1,3%	2,1%
Construction	170	222	1139	500	670	1095	1509	1902	10,4%	9,5%
Wholesale and retail trade; repair of motor vehicles and motorcycles	346	474	1564	654	1003	1458	2038	2526	11,6%	14,0%
Transportation and storage	151	219	1483	624	846	1450	1952	2581	12,2%	14,3%
Accommodation and food service activities	41	46	1367	580	863	1333	1868	2221	20,0%	23,5%
Information and communication	50	69	1840	653	1143	1867	2454	3101	21,2%	26,0%
Financial and insurance activities	38	53	1712	720	1353	1675	2280	2634	12,9%	6,0%
Real estate activities	203	188	616	51	100	259	1008	1533	21,7%	16,1%
Professional, scientific and technical activities	444	936	1462	585	889	1452	1881	2459	15,3%	19,0%
Administrative and support service activities	56	64	1458	229	701	1445	2099	2405	4,6%	18,9%
Public administration and defence; compulsory social security	44	218	1698	1300	1600	1750	1850	1948	7,1%	7,4%
Education	11	30	1675	1199	1577	1697	1810	1948	9,5%	5,5%
Human health and social work activities	35	54	1728	753	1068	1260	2351	2731	18,0%	6,1%
Arts, entertainment and recreation	19	20	1335	339	830	1024	1644	2658	-2,2%	-18,1%
Other service activities	43	42	893	152	200	770	1330	1651	18,6%	28,3%

Salaries by economic activity



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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 2021/2022	Change of Median 2021/2022
Crop and animal production, hunting and related service activities	77	82	1205	648	657	1124	1543	1860	10,6%	10,6%
Manufacture of food products	40	51	1528	880	1056	1408	1925	2230	13,5%	7,3%
Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials	52	74	1648	824	1114	1374	1891	2604	15,2%	8,6%
Manufacture of other non-metallic mineral products	16	20	1653	1063	1452	1719	1962	2257	4,9%	13,6%
Manufacture of fabricated metal products, except machinery and equipment	48	50	1444	585	979	1361	1872	2406	16,5%	13,6%
Manufacture of computer, electronic and optical products	9	26	1944	1053	1478	1701	2186	2583	33,9%	25,7%
Manufacture of furniture	22	27	1300	578	785	1250	1666	2060	6,0%	-3,8%
Repair and installation of machinery and equipment	14	20	1139	493	645	1120	1548	1834	N/A	N/A
Construction of buildings	58	59	1076	310	678	932	1376	1861	11,7%	16,5%
Civil engineering	28	77	1345	654	1110	1386	1558	1890	7,9%	10,7%
Specialised construction activities	84	88	1000	393	654	815	1200	1905	11,9%	11,6%
Wholesale and retail trade and repair of motor vehicles and motorcycles	62	70	1205	541	690	1031	1704	2184	5,3%	6,0%
Wholesale trade, except of motor vehicles and motorcycles	171	216	1749	700	1167	1727	2207	2786	13,5%	13,9%
Retail trade, except of motor vehicles and motorcycles	113	188	1484	654	1039	1311	1897	2432	11,6%	9,3%
Land transport and transport via pipelines	96	117	1152	378	660	1037	1500	1919	14,6%	14,7%
Warehousing and support activities for transportation	50	68	1803	739	1192	1859	2302	2882	N/A	N/A
Accommodation	20	21	1423	654	1143	1480	1833	2000	12,0%	7,6%
Food and beverage service activities	21	25	1319	439	684	1080	1880	2313	30,9%	38,8%
Computer programming, consultancy and related activities	26	34	1680	649	1090	1850	2200	2618	12,8%	26,3%
Financial service activities, except insurance and pension funding	24	31	1723	720	1374	1758	2260	2675	14,6%	5,5%
Real estate activities	203	188	616	51	100	259	1008	1533	21,7%	16,1%
Legal and accounting activities	373	821	1404	584	850	1384	1805	2234	16,6%	18,6%
Activities of head offices; management consultancy activities	36	78	2001	866	1545	2000	2565	2904	10,1%	13,1%
Public administration and defence; compulsory social security	44	218	1698	1300	1600	1750	1850	1948	7,1%	7,4%
Education	11	30	1675	1199	1577	1697	1810	1948	9,5%	5,5%
Human health activities	20	39	1712	978	1126	1425	2440	2757	13,0%	12,0%
Activities of membership organisations	30	29	771	152	200	715	1201	1548	26,6%	70,2%

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