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# **Economy and power to tax**

**Fernando Estrada**

## **Abstract**

The paper aims to describe the evolution part of the economy and power to tax in Colombia. It also explains the failure of the government and the problems that have expanded public sector expenditures. Furthermore, we identify the aspects of political economy have influenced the evolution of the state. Describes why fiscal conditions in Colombia have affected distributive justice and social rights.

**Keywords:** Power tax, fiscal policy, Colombia, state, Justice Fairness

**JEL Classification:** D6, D61, D63, D72, E6, E61, E62, E63, E64, H2, H20, H23

## **Introduction**

In general it can be argued that the changes are reflected in State revenues, expenditures and employment. The information we have on income (tax and non-tax) is simpler and more orderly than that of spending and employment. This difference is partly because the collection of taxes is centralized (national, municipal and departmental), while expenditures are multiple derivations.

In fiscal theory insists that the way it funds the State is crucial to understand its nature. Statistics on public sector facilitate the monitoring of the modalities of intervention, but it is difficult to draw conclusions about how it has been piecing public spending over time. This deficiency makes the understanding of the specific way the state has evolved.

State interactions have been analyzed from different angles<sup>1</sup>. But in the case of Colombia has given attention to its role in the context of comparative politics (Tovar 1984, Kalmanovitz 2001)<sup>2</sup>. There is no unified language for understanding how state policy affects employment, controlling inflation, economic growth and macroeconomic stability (Londoño 1995). The approaches are partial (Ocampo 1992).

The conception of the State in Colombia has changed throughout history<sup>3</sup>.

Between 1970 and 1974 developed the Four Strategies plan that aimed to encourage the leading sectors, construction and exports, with the complementary strategies of increasing agricultural productivity and improving income distribution. In the period 1975-1978 was submitted to Congress on Plan to Close the Gap, whose goal was to raise the living standards of the most vulnerable population, particularly rural, stabilizing the economy and eliminating untargeted subsidies that were granted to different production sectors<sup>4</sup>.

In the early seventies began to be questioned for the first time the efficiency of government machinery had been established for nearly half a

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<sup>1</sup> See, for example, Przeworski and Curvale (2007), Fitoussi (2004), and Devillanova Casarico (2007).

<sup>2</sup> The Colombian academic tradition in comparative political analysis is rather few. The abundant literature on basic concepts of public administration or constitutionalism, lack the analytic property that can be noted appropriately teaching relations between the theoretical and practical problems of Colombian society. Work on "state theory" in a context of international debate, are beginning to appear (Uprimny 2001, Garcia 2006, Moncayo, 2006).

<sup>3</sup> The reform of 1936 gave powers to the State to intervene in the economy through rationalization of production, distribution and consumption, and the protection of workers in accordance with established rights. In the late fifties created the National Economic Policy and Planning, the Planning Department and Technical Services, which are entities responsible for recommending lines of economic policy. In 1968, the administrative reform of Lleras, modified structures of the Council and the above-mentioned entities were transformed into the National Economic and Social Policy (CONPES), and the National Planning Department (DNP), respectively. In the seventies consolidate development plans, but since the mid-eighties, the real sector planning is losing importance, and development plans become budget management programs, without vision and long term. DNP loses the strategic horizon and becomes an entity that regulates the investment program and short term.

<sup>4</sup> In 1979 he launched the National Integration Plan (PIN), which focused its interest in infrastructure sectors (energy, mining, transport and media) and to grant greater autonomy to the regions. In the period 1983-1986 was presented the plan change with Equity, seeking short-term goal of economic recovery, with a renewed emphasis on public housing policy, and suggested a set of policies and long term, aim at addressing ensure growth of industry and agriculture.

century to postulate the need to partially dismantle the interventionist state. This conception is customary compared of "neoliberal" reflected a new wave of international thinking, but was reflected in a limited way in Colombia. The term neoliberal is inadequate because it ignores the potential that is classical liberalism to build a society with high social content (Gonzalez 1997)<sup>5</sup>.

During the Lopez Michelsen (1974-1978), was given a new impetus to social programs with the law of nationalization of education, the Food and Nutrition Program (PAN) and the Integrated Rural Development (IRD). Mining policy was modified by removing the colonial system of "concessions" and replaced by "partnership contracts" between state enterprises and foreign firms. During the administration Turbay Ayala (1978-1982), state investment in infrastructure became the center of the development plan<sup>6</sup>.

Finally, during the Betancourt administration (1982-1986), was launched the popular housing plan more ambitious in the history of the country and began to bear fruit mining policies adopted since 1974. During the Barco administration (1986-1990) the emphasis was on the social, particularly in what was called the elimination of absolute poverty. Ship began the process of gradually opening. For the Gaviria administration (1990-1994) State modernization was a priority. His Minister of Finance (Rudolf Hommes)

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<sup>5</sup> In these years in the United States began the deregulation of the aviation sector, which led to start similar programs in other sectors of the U.S. economy. Although new concepts appreciably affected entities responsible for industrial and agricultural policies are not the same thing happened in other areas of state action. The intervention in the energy sector and mining, infrastructure construction and the provision of social services, among others, tended rather to worsen and the relative size of the public sector continued to grow.

<sup>6</sup> The Samper administration (1994-1998) called Salto Social development plan, which aimed to achieve growth rates that allow attacking poverty of millions of Colombians. It is, then, to "build a new economic and productive citizen." The government tried to correct the structural imbalances in the current account that had caused the opening, and the revaluation of the peso, but the scope for economic authorities decreased considerably with the so-called "8,000 process".With Andrés Pastrana (1998-2002) arrived Change for Building Peace.Colombian economic crisis of 1999 (the worst since the Great Depression) was the result of structural problems that began in 1991 and which were not resolved during the Samper administration.

accentuated the opening of the economy, put first the fight against inflation and sought to reduce the size of government<sup>7</sup>.

Álvaro Uribe Velez (2002-2010) placed emphasis on achieving greater security, as a condition to achieve a prosperous and modern economy. It was the purpose of the call democratic security (Estrada 2006)<sup>8</sup>.

It is increasingly clear that the discontinuity between state and market is false<sup>9</sup>. After Gaviria governments have yielded to the temptation to confuse the functions of State government, with the aim of promoting structural reforms have been inadequate for their weak ties to specific problems of the regions and departments. The evolution of Colombian institutions responded more circumstantial regarding each government, a global conception of the state. There has been no unified vision of reform, and institutions has not been consolidated.

In Colombia, the conflict has been living with medium development levels, with relative macroeconomic stability, and a flawed but enduring democratic system (Gómez 1999). The precariousness of the state is reflected in their difficulties in reducing agricultural problems, paramilitarism and drug

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<sup>7</sup> See also Perry, Lora and Rodriguez (1992).

<sup>8</sup> "The Uribe government came with the conviction of the need to introduce major changes related to the uncontrolled growth of public spending, the uncertainty expressed in violence, drug trafficking and the intensification of social conflict ... The current government plan also includes achieving a sustainable economic growth and job creation. The Community State should be equitably shared economic growth between different social groups, regions, rural and city and the different genres. The promise of renewal includes a deep state administrative restructuring through liquidation or merger of entities, streamlining the size of government "(presidential and DNP 2002).

<sup>9</sup> With the passage of time, the regulatory role of the state has attained greater significance. In Colombia this work is done in very different ways. The legislative and administrative changes are very important. Institutional expressions of this state function are, among others, the central bank, the utility regulatory commissions, the National Television Commission, the National Civil Service Commission, supervisory /. These new forms of state action have been consolidated, especially since the nineties. "The state is the ultimate mechanism that modern societies have developed to find an appropriate balance between market and society, between private interest and collective interest to help build capacity, security and access to power for all members of society, on the one hand, and to ensure an environment in which markets work properly, on the other. But it is obviously the only instrument. There are other institutions, from the family to the many civil society organizations, performing tasks in these areas. Understanding this is the more important as we now understand much better than before, that just as there are "market failures" (the risk of exclusion or failure of the market alone to generate the contexts in which it is developed properly), there also bulging "government failures" bureaucratic rationality and patronage in the functioning of state institutions, problems of representation, predominance in the operation of state institutions of the dominant economic interests, opportunities created by government intervention for the "renter" and information problems that affect government action", Ocampo, 2001, p. 39).

trafficking. Decentralization of political power was giving way to the ability of some mafia groups that are "locally made state" (Estrada, 2009)<sup>10</sup>.

Throughout the twentieth century, the Colombian State has adapted to the needs imposed by economic conditions. In addition to internal processes, the international dynamics have influenced the definition of the type of state<sup>11</sup>. On examination of the characteristics of Colombian should be noted,

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<sup>10</sup> Institutional stability in the regions over the coming years will depend on the state's ability to recover the fragile balance of local authorities in the municipal and rural areas (Catatumbo, Putumayo, and Buenaventura). It precipitated say that Colombia has lost the territory, although there is a clear conflict in different regions of political geography. Between 1988 and 2005 has a high rate of killings and massacres. State representatives at the local level (police, mayors, governors, prosecutors) abandoned their commitments, or were bowed by threats and intimidation of violent actors. The scandal of the "parapolitics" permeates social life more individual collaboration of some citizens in the conflict. The dynamics of the massacres was reproduced in ascending order. And while the country maintained reasonable growth rates, the logic of expansion of self-defense groups created a territorial and strategic corridor that divided geographically north of the center of the country. A formal command economy went into competition with informal forms of derivatives of coca production from Urabá, Bajo Cauca, southern Bolivar and Catatumbo. This points out that the State represented a fragmented unit in locations exposed to the risk of permanently parallel state (Duncan 2006).

<sup>11</sup> During the nineteenth century look different emphasis in relation to the state and the economy: from the traditional role of Spanish Patrimonial State, through a policy of building up the defense of a classical liberal conception /. In the first two decades of the twentieth century, the Colombian state complies with the classical conception of the rule of law. In the decade following the government began to play a more active role in economic management. In this transformation were critical experiences of the Mexican Revolution, the American New Deal, the experience of the Spanish Republic and the Weimar Republic. Completing the century, again giving the market a greater role in resource allocation, following a line similar to the one presented in the United States, England and multilateral institutions like the World Bank, International Monetary Fund or the Inter-American Development Bank. But this trend contrasts with many provisions of the 1991 Constitution, in which there is a real wealth of articles relating to the regulation of the economy. The constitutional text does not express a single type of state. Monetary policy and the independence of the Bank of the Republic serve an unorthodox scheme, minimalist. But the functions for the rule of law, are more unorthodox, and require direct interventions and lead to increases in public spending. Economic policy must contribute to the satisfaction of economic, social and cultural rights. Economic freedom and private initiative must be compatible with the common good, the environment and cultural heritage of the nation. The general direction of the economy is in charge of the State, which must intervene to improve the quality of life of people, equity in the distribution of opportunities and the preservation of a healthy environment. There is a clear asymmetry between the effects Constitutional of 1991, framed in a kind of rule of law, with the fiscal necessity of a minimal state (Wiesner 2004). We observe a discontinuity between the changes proposed by the Constitution of 91 in terms of a social state of law, and the precarious institutional evolution. There is a tension between the conservative spirit that encourages organizations like the Bank of the Republic, and the broad social possibilities that allows the application for protection. Intuitively you may notice, as the boundary of balance, that the 1991 Constitution was inspired by some aspects of the Rawlsian conception of justice as fairness (Rawls 1971). A refund of social rights by passing mandatory rebuilds the redistributive mechanisms of the economy. But Rawls demanded just the inspiration a reality for the Colombian case was distant, since the criteria of equality and liberty only under conditions of materiality are different opportunities, capacities and incentives (Sen 1985).

moreover, the heterogeneity of the country. This is a regional political geography and relatively complex when compared with other Latin American countries. This has had a profound impact on national economic and political development. This configuration has influenced heterogeneous violence<sup>12</sup>.

It is possible to relate these comments to statistics presented by the Dane on income, expenditure and public sector production (2008)<sup>13</sup>.

State involvement in the economy has grown<sup>14</sup>. In Colombia we observe an increase in the state's share in GDP. Wagner (1883, 1892) into law proposes the following principle: government spending as a percentage of GDP always increases. This trend is evident in the series Colombian (Figure 1). Public spending grew<sup>15</sup>. The result is relevant because the continuity of the series contrasts with the diversity of policies that have tried to implement. Proposals for government policy are different and yet, public

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<sup>12</sup> In policy terms of state regional heterogeneity has fragmented the efforts of the economy to overcome what Nieto (1971) called "a country with an economy of the archipelago". One of the most perverse effects of regional heterogeneity is the absence of a consolidated market. This regional heterogeneous condition had a decisive effect on the process of deindustrialization (Echavarría, Villamizar, 2007) as the main regions of the country were built only through modern communications in late. Colombia is moving very slowly towards the consolidation of the domestic market. See Gallup, Gaviria and Lora (2003,) Montenegro (2006).

<sup>13</sup> Trends in the series can be derived the following general conclusions: i) The State's participation in the GDP has grown. ii) The weight of monetary policy has increased. iii) The expenditure has been slowly piecing together toward a police state and weakly favorable to welfare. iv) Public policy has chosen to redistribute wealth by way of expenditure and income. v) The State makes efforts to focus resources, forcibly removing the decentralization process. With the information available is not possible to examine state processes such as: i) Increasing regulatory function of the state. ii) The political fragmentation, and progress to-state structure. iii) The internal modifications of monetary policy. These comments relate to the basic series of national accounts. Undoubtedly, the existing information allows for numerous relationships that help to understand the dynamics of the state. Based on household surveys is possible, for example, obtain a figure for number of employees. However this is the result of a sample, and as such is not relevant to know the absolute value of employment, although it can be very useful to know the relative weight of public procurement in total employment. The statistics also allow make considerations about the impact of tax on the structure of household consumption. But again, these results are indirect.

<sup>14</sup> "Government expenditures, which are a good reflection of the size of the state, are at the highest level of the century (21% of GDP). The average between 1905 and 1960 was 5% of GDP, and between 1960 and 1990 was 9%. The growth in participation was related to the transfers to the regions and in some cases, large investments in infrastructure (transport, energy, and mining). Between 1990 and 2003 its share in GDP has increased, which is mainly explained by the behavior of transfers (land, pensions and other) and interest on debt. It is emphasized that the budget reforms have not had the expected success, in terms of flexibility and reduce public expenditure in Colombia "(Junguito and Rincon 2007). See also Junguito and Rincon (2007 b).

<sup>15</sup> The graph presents the data for the Central Government.

spending rises. In the long period from 1950 to 2002, government guidelines have been mixed, however, spending grows.

### **Figure 1**

This contrast does not mean that government policies have been consistent. They were very dissimilar. An example of this is how the deficit evolved and, above all, how was financed. Fiscal policy is a key to understanding changes in the state, say Blinder and Solow (1974), because the arrangements for financing the deficit have important implications on debt and macroeconomic interactions. Since the fifties the instruments of fiscal policy have been very heterogeneous, and this has resulted in substantial changes in the size of the deficit and public debt management.

### **Table 1**

In the fifties and sixties believed in state intervention and planning in the medium term<sup>16</sup>.

After the 1991 Constitution was proposed to strengthen the rule of law in a secular context. Modernization of the State Constitution proposed by the measures emphasized inclusive. While Gaviria (1990-1994) and sought Hommes market incentives, the Constitution of 91 reaffirmed the appropriateness of the intervention. At the same time, the constituents of the 91 claimed that proper monetary management an independent central bank is compatible with the expansionary policies that are usually necessary to ensure strengthening the Rule of Law<sup>17</sup>.

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<sup>16</sup> The governments of Rojas, Lleras and Pastrana drove the state action. Lleras (1966-1970) modernizing the state apparatus. Administrative decentralization of 1968 is still relevant today. Despite the changes brought about by regional decentralization, the basic scaffolding of the constitutional reform of 1968 still stands. During the Pastrana government (1970-1974) is a step backwards in terms of reform. The pact Chicoral (1971) ended any hope of land distribution in the country. But The Four strategies, the development plan incorporates Keynesian Pastrana, about the leading sectors (mainly construction) /. Lopez (1974-1978) is to liberalize the economy, and during these years public spending falls. Turbay (1978-1982) takes Keynesian elements. The National Integration Plan (DNP 1979) seeks to develop energy infrastructure, roads and communications. Since the late seventies governments in Colombia and the world, begin to suspect the benefits of state action.

<sup>17</sup> Technocracy Government and offered a normative model that sought efficiency and passing by a decrease in size of government. In reality did not happen, and government spending continued to grow /. The tight



The analytical framework to support this program was the theories of rational choice, methodological individualism or equilibrium analysis<sup>18</sup>. The fanaticism with which he fought against the state Gaviria forced to recognize that the reforms had been "oversold".

International analysts share the premise retrospective of the development of Colombian macroeconomic stability over time. "Colombia has enjoyed an extraordinarily limited macroeconomic policy" (Robinson 2007). While Latin America in general is irregular in macroeconomic management, the exception is filed by a "prudent fiscal policy to end." In terms of Ocampo (2004): "The tendency to being average is also a feature that is repeated when analyzing other economic and social indicators." It is interesting to examine how the macroeconomic management has been consistent with a systematic growth of state intervention<sup>19</sup>.

Government intervention is still very important, although the adoption of regulations is very different. The state was withdrawing from areas formerly controlled. This transformation is the result of the way was transformed capitalism could not be contained in the logic of nation-

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monetary policy spurred increased interest rates, the dollar inflows and revaluation of the peso. This was reflected in significant growth in imports. Samper (1994-1998) seeks to correct the huge trade deficit and stem the flow of dollars, but the process was reduced 8000 margins for maneuver and did not take radical measures were necessary to reorient the economy. The two governments of Uribe (2000-present) have been lax in the monetary field, but this has been reflected in high inflation. The expansion of the means of payment has not translated into higher prices. This "spirit Keynesian" has kept pace with increased public spending. It is fairly complex state with certainty that the changes brought by the opening of the nineties represented progress and deviations of the Colombian state were caused by the incomplete nature of the reforms introduced by the market (Hommes 1998). Hommes and Gaviria are part of a more general theoretical approach that seeks to dispense with the State in all those activities in which the market may be present. The idea behind this logic is that governments are unable to adopt the right policies for development and economic growth

<sup>18</sup> On this subject, see Colclough and Manor (1994).

<sup>19</sup> The relevant point is that despite the diversity of economic policies, public spending kept the pace up. It seems as if the heterogeneity of the policies did not have enough strength to influence the evolution of expenditure. The expenditure share of GDP is insensitive to changes in policy direction. This observation raises important interpretive challenges Actual performance of the markets shows that government intervention is absolutely necessary. The processes of industrialization could not have been consolidated without government intervention, protecting, subsidizing or serving as an entrepreneur. Hodgson's phrase (1999, p. 82) is very telling: "... model even under the assumption of "free market" in the United States economy during the nineteenth and twentieth centuries, there was a systematic state intervention".

state. Faced with the transformations of contemporary capitalism, the national framework was too narrow<sup>20</sup>.

In most Asian economies is undeniable that its development was led by the state. If we look at the participation that public spending in GDP of the countries of Western Europe, Canada, New Zealand or the United States, there is reason to believe that the state and specific social formation has been cornered and yet, is the main actor in international relations, including economic<sup>21</sup>.

## Figure 2

The growth of the state can also be seen from the perspective of public employment. Vatter and Walker (1986) believe that Wagner's law can also look in the light of the evolution of public employment. The evolution of public employment is presented in Figure 2 and Table 2<sup>22</sup>. The series was published by the Commission for the Rationalization of Public Expenditure (1997). As explained in the report, the Commission had great difficulty in gathering relevant information. The study (Estrada / Gonzalez / Pérez, 2008), recommends that the Dane return to employment statistics and wage public. Despite the slowdown in growth, the trend is positive. As the Commission noted the number does not include employment outside plant, which has increased significantly.

## Table 2

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<sup>20</sup> "State control over space and time are increasingly outweighed by global flows of capital, goods, services, technology, communication and power. The capture by the state, historical time through its appropriation of tradition and the (re) construction of national identity is challenged by plural identities defined by autonomous subjects. The State's attempt to reassert its power in the global supranational institutions develop further undermines its sovereignty and its efforts to restore the legitimacy decentralizing administrative power strengthens regional and local centrifugal trends, to bring citizens to the government but increase distrust of the nation-state. Thus, while global capitalism thrives and exploit nationalist ideologies throughout the world, the nation-state, as established in the early modern history, seems to be losing its power, though, and this is essential no influence "(Castells 2000, p. 72).

<sup>21</sup> "... if in addition to the relationship between multinational enterprises and the state, include the wide range of policies through which nation states can use their regulatory powers to facilitate or block movements of capital, labor, information and goods, it is clear that at this point in history, the fading of the nation state is a fallacy "(Castells 2000, p. 72).

<sup>22</sup> The data cover the payroll staff.

The composition of the public sector has changed significantly. Increased hiring in the areas of justice and defense has offset the reduced use of some institutions<sup>23</sup>.

### Figure 3

The second explanation is related to the increasing complexity of markets and social interactions. New forms of regulation are manifest in increased social spending. The intervention methods have diversified significantly in the last 20 years<sup>24</sup>.

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<sup>23</sup> (Figure 3), between 1976 and 1995 the share of public employment in the total rose from 9.3% to 7.6%. This ratio is very low compared with other countries. In France, for example, almost one third of the jobs is public. The theory of public finance has played a very different way the presence of the Wagner Act. The first reason for the growing trend of public spending is the increasing demands of society. In many social services are increasing marginal costs. The most obvious case is that of health. Marginal cost increases as life expectancy increases. The marginal cost is advancing at exponential rates. Going from 75 years to 76 has a much higher marginal cost to go from 30 to 40 years. If the demands of the population increase, public spending increases.

<sup>24</sup> The heterogeneities are remarkable. We mention a few. The relationship between public and private, the forms of interaction has changed substantially. The styles of award, for example, more and more different and cover different industries. Concessions have been fimado airports, education, roads, transportation, TV, telecommunications, etc.. And besides, have created new laws that force private resources allocated to specific purposes. The most significant has been the financing of health and social security. The resources administered by the private sector are important. Pension funds are managing \$ 50 billion. This amount of savings has important macroeconomic implications. Financial savings can be used to finance productive activities or simply to feed the bubble. In practice this latter path has prevailed. These transactions are constitutive of fiscal policy in the sense defined by Blinder and Solow (1974). For these authors, fiscal policy is relevant for its impact on public debt and not for its amount. And the transactions are conducted with the pension savings, affect the structure of capital markets and, therefore, the way it determines the conditions of the debt. Pension funds are institutional holders of TES that are major players in the market. The interactions that start with the legal requirement to transfer to private entities to pay social security, and ending with the financial investments are complex and multicausal erratic. It is then possible to define causal relationships that are direct and linear. This conclusion has three substantive implications. On the one hand, questions the effectiveness of an intervention focused on fine-tuning. Moreover, the multiple highlights the impossibility of fixing unidirectional linear sequences. And finally, the information provided by the Dane is insufficient to keep track of the relationships mentioned. The payroll taxes are another form of transfer required by law. These provisions are to private (Workers' Compensation), manage resources that will not come for the private, but normative. These types of government intervention are illustrative only, but highlight the heterogeneous nature of state action. In some cases it has even, to turn to the private tax collection. Contemporary societies have come to accept, in fact, that the market has inherent limitations. And therefore, that government involvement is necessary. Regulatory commissions fulfill these oversight functions on market processes. The market fails to resolve substantive issues such as efficiency and equity. These dimensions do not converge through market dynamics. The regulatory state has the force without having removed the interventionist state. Both live. In fact, they have always lived. The bottom line indicates that the state's share increases substantially. Not only for the public spending side, but also because have the regulatory functions expanded considerably. Wagner's law also explains why people prefer this to future well-being. This principle is expressed in a forceful way Böhm-Bawerk (1895). For reasons that the author

Here's another aspect of the state of the State on monetary policy. Financial internationalization and trade in services and trade have led to new forms of intervention. Although the series statistics do not capture changes Dane intrinsic monetary policy, it is feasible to look at the trends of public credit. The characteristics of monetary policy can be better analyzed with information from Bank of the Republic. With information on the Dane we know the relative weight of public debt; this information is certainly valuable to know the general structure of spending.

In Gonzalez (2006) argues that Colombia failed to build a welfare economy (welfare), and has not been able to structure an economy of war (warfare). The Uribe administration promoted the war machine, but the national economy was far from being qualified as a war economy, with the classical terms (Table 3).

### **Tables 3 and 4**

It must be remembered that the data do not exist in order Dane. Urdaneta and Betancur constructed the series. Gonzalez (2006) shows that in the United States introduced the category "war Keynesianism", in order to make explicit the impact that finances (income and expenditure) of the war in economic activity. In the United States during World War II, between 1939 and 1944, the share of public employment in total employment rose from 16% to 35%. And defense spending as a percentage of GDP rose from 2% to 44% (Stiglitz 2000, p. 30 and 40). In Colombia we have no economy of welfare (welfare), or economy of war (warfare). None has been consolidated

In 2004 the order of priorities was as follows: public debt service (10.8% of GDP)<sup>25</sup>, security and social assistance (7.56%), education (5.49%), economic services (4.52%), general public services (4.05%), health (3.65), defense (2.53%), public order, security and justice (1.95%), housing and urban

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associated with the human condition, the preference for present satisfaction pressed increases in public spending. In the tax literature speaks of Keynesian populism. Governments are tempted to offer goods and services or to issue currency, in order to gain popularity or to extend its mandate. In this way end up pandering to the pressures of the governed.

<sup>25</sup> Debt has continued to increase. In 2004 the public debt service reached \$ 11 billion. Now exceeds \$ 16 billion.

(0.49%), other social services (0.43%). If we add defense, public order, security and justice, the percentage is 4.58%. According to Isaza and Campos (2007), current military spending (\$ 22.2 billion) represents 6.5% of GDP<sup>26</sup>. The defense and security spending began to increase in the second half of the eighties, when escalated the drug war. However, it was also from the nineties when the more general struggle against the various manifestations of violence was reflected in an upward spiral of spending.

The importance of social protection should be viewed from a broader perspective. Contemporary societies have had to travel a long road of problems that involves government spending, privatization, joint participation, nationalization or failure and market information. Health care absorbs a growing share of public spending. And why are increasing the risks of social protection system reaches a critical state (Fitoussi 1995). These transformations have been most evident in recent years. The series is available in expenditure by purpose (1970-1994) no significant changes (Table 5).

The restructuring of the state also can be seen on the side of employment. In 1995 the employment level at the national central represented 36.4% of total public sector employment and 36.1% of wage costs. Table 7 includes all entities of the national central level (Table 7).

Tables 7, 8 and 9 show a gradual concentration of employment in a few entities. Table 9 encapsulates the dual entities that own 90% of employment (Expenditure Rationalization Committee 1997). In 1995, teachers, military, police, judiciary and the Attorney General's Office gathered over 90% of employment included in Table 9, equivalent to 57.35% of total public sector employment. The concentration process is caused by the increase of force (military police) and an increased number of staff in the institutions responsible for justice.

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<sup>26</sup> U.S. military spending equal to 4.04% of GDP, and in European countries that are part of the Nato 2% (Isaza and Campos 2007, p. 4).

Figure 5 shows the dynamics that have had tax revenues of the nation, the central level. Junguito and Rincon (2007 b) show that in recent years the government tax burden is at the highest level of a century (14% of GDP), after presenting averages of 4% of GDP between 1905 and 1949, and 6% of GDP between 1950 and 1984. Colombia raises relatively little, if we compare the basic tax rates with the international (Ocampo 2007).

## Figure 6

Fiscal policy has chosen to distribute by way of spending, rather than by way of taxes. Public expenditure has an impact on inequality 5 times more than the taxes (Gonzalez 1998). One explanation for the low distributive capacity of the tax may be the lag in the face of direct taxes and indirect evolution (Figure 6)<sup>27</sup>. Over time indirect taxation has been gaining importance, and this has clear implications for redistribution. Income taxes have not been very progressive. They have a weak progressive tax. And indirect taxes tend to be flat (with respect to income, each decile pays a similar proportion). These features of the tax system show that the Colombian State has given up the task-side distributive taxes and opted rather for public expenditure (education, health, benefits, etc.). This decision has less political costs.

The tax has been more dynamic VAT, which was created with the 1983 reform to replace the outdated sales tax. With this tax burden implemented fiscal measures to control retail trade. Your basic rate rose from 10% set in 1983 and in force until 1990, 14% in 1993 and 16% in the 1995 tax reform - which, with a temporary reduction in 1999 remains true today (Table 10). The income tax has been relatively limited. In the first decade of this century reached a peak of 37.5% with the 2003 reform, but subsequently fell to settle at 33%. But at the same time, fiscal policy was filled with new beneficiaries, tax exemptions in affluent sectors of the economy. Table 10 summarizes the main tax rules that have been issued in the historical evolution of the state in Colombia.

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<sup>27</sup> The figure 5 is the sum of direct and indirect taxes in Figure 6.

## **Table 10**

In the late nineteenth and early twentieth century, information from regional and departmental accounts was precarious. The lack of information reflects a type of state with weak links between central and regional micro powers. This combination generated abnormal impact imbalances in the tax structure. In the second half of the twentieth century were identified serious problems in the periphery, and instability of the central dominant. From the economic point of view this type of state was far from the economic ideals touted by the Physiocrats, with a regional restructuring stemming from deep social conflicts.

In the first half of the state does not have enough tax instruments, and exposed to a weak regional and territorial control. But in addition, the state struggles to correct to the best of the breaks required adjustment and recession caused by World War II. We do not count in the first half of the twentieth century with a Hobbesian state in conditions of absolute conflict and war. The regional tax (departments and municipalities) lost importance in an accelerated manner within the country's total tax. Between 1930 and 2000 its share fell from 45% to about 20%.

After eighty Colombia have had fourteen major tax reforms, including two in the eighties (1983 and 1986), eight in the nineties (two in 1990, 1992, 1993, 1994, 1995, two in 1998), and four during the new century (2000, two in 2002 and 2003). With the exception of Act 49 of 1990, all have had the purpose to increase the levels of taxation, either with rising rates, base broadening or reduction of tax benefits. These reforms have been disordered, incoherent, fragmented, and not framed in a broader context that allows them to serve one or another type of state.

## **Conclusion**

The comparative analysis performed on the balances in tax allows us to review the relevance of some hypotheses. Throughout the twentieth century,

governments have used different instruments to achieve exceptional state revenue targets and spending time critical tax and for which approval was not necessary to go through Congress. This decision was in any event more successful in the field with the income tax expense. In Colombia we have failed to develop a type of welfare state that is capable of achieving fiscal balance through progressive income and expenses. Third, the state that reflects the management of changes in tax regulations is a state with a driving trend, but at the same time, minimal state.

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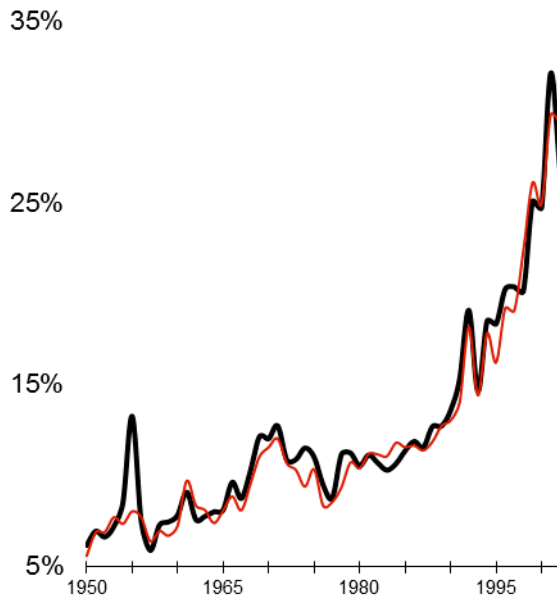
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**Figura 1**

Gastos e ingresos totales del Gobierno Nacional Central. Porcentaje del PIB (1950-2002)



La línea negra corresponde al gasto, y la roja a los ingresos.

Fuente: Cálculos de los autores a partir del Dane y del Banco de la República.

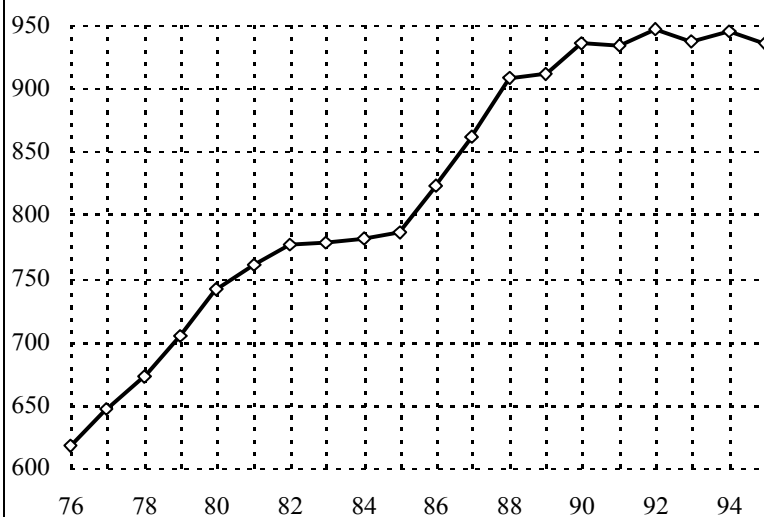
**Cuadro 1****Ingresos y gastos del sector público no financiero (% PIB)**

	71 - 74	75 - 78	79 - 82	83 - 86	87 - 90	91 - 94	95 - 98	99 - 02	03 - 05
<b>Gastos</b>									
Gastos de consumo del gobierno	9.6	8.0	9.4	9.6	8.9	10.4	15.2	17.6	14.3
Seguridad y asistencia social	1.9	2.0	2.5	3.0	3.0	3.8	5.0	5.8	6.2
En dinero	0.7	0.8	1.1	1.4	1.5	2.0	2.3	2.9	3.9
En especie (salud)	0.7	0.7	0.8	1.0	0.9	1.1	1.8	1.9	1.3
Otras prestaciones	0.5	0.5	0.6	0.6	0.6	0.7	0.9	1.1	1.0
Inversión	5.5	6.2	6.9	7.9	7.1	7.0	7.5	6.5	6.7
Adm. públicas	3.2	3.3	3.4	2.8	3.0	3.4	4.5	3.6	4.4
Empresas públicas	2.4	2.9	3.5	5.0	4.1	3.6	3.0	3.0	2.3
Gasto primario	17.2	16.3	18.8	20.5	19.1	21.0	26.7	28.6	26.2
Intereses netos pagados	0.5	0.4	0.6	0.8	0.9	0.7	1.3	3.3	4.2
<b>Gasto Total</b>	<b>17.7</b>	<b>16.7</b>	<b>19.4</b>	<b>21.3</b>	<b>20.0</b>	<b>21.7</b>	<b>28.1</b>	<b>31.9</b>	<b>30.4</b>
<b>Ingresos</b>									
Impuestos, regalías y tasas	12.0	13.9	11.9	11.9	13.6	15.4	15.8	17.8	19.4
A la renta	4.6	4.4	2.9	2.3	3.2	5.2	4.7	5.3	6.7
Otros, netos de subsidios	7.3	9.5	8.9	9.4	9.9	9.5	10.4	11.4	11.6
Regalías	0.1	0.1	0.1	0.2	0.5	0.6	0.8	1.1	1.1
Contr. a la seguridad social	2.5	2.5	3.0	3.3	3.3	4.0	5.4	4.8	4.2
Util. emp. y rentas capital	0.9	0.1	0.7	1.7	2.2	3.2	4.3	5.1	4.6
Intereses de la seg. social	0.1	0.1	0.2	0.2	0.2	0.4	1.0	0.8	0.4
<b>Ingresos totales</b>	<b>15.5</b>	<b>16.7</b>	<b>15.7</b>	<b>17.1</b>	<b>19.3</b>	<b>22.9</b>	<b>26.5</b>	<b>28.6</b>	<b>28.6</b>
Superavit (+) o déficit (-)	-2.2	0.0	-3.6	-4.3	-0.7	1.1	-1.6	-3.3	-1.8

Fuente: Ocampo (2007)

**Figura 2**

Total empleo público (1976-1995)



El eje vertical representa el número de empleados públicos (miles de personas) bajo nómina; es decir, efectivamente contratados. Incluye:

- ◇ Orden nacional, niveles central y descentralizado
- ◇ Orden departamental, niveles central y descentralizado
- ◇ Orden municipal, municipios capitales, niveles central y descentralizado. No incluye los funcionarios de los municipios no capitales de departamento
- ◇ Docentes
- ◇ Servicios Seccionales de Salud
- ◇ Juntas Administradoras de Deportes

Fuente: Comisión de Racionalización del Gasto Público (1997).  
Chenery, Ocampo, Ramírez (1986). A partir de 1985 los valores corresponden a la última columna del cuadro 2.

**Cuadro 2****Total empleo público (1985-1995)**

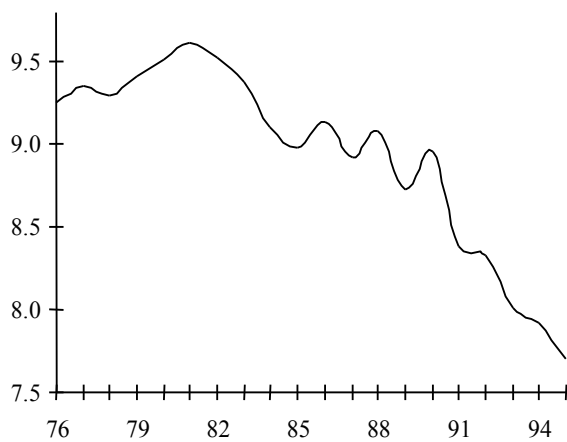
	Central Nacional	Descent Nacional	Central Deptal	Descent Deptal	Mpios Capital	Descent Mpal	Docentes	Ser Sec. Salud	Jun. Ad. Deporte	Total
85	244620	158741	49267	27243	37725	40023	208869	17189	1784	785461
86	274689	158009	51416	29633	37880	41273	211065	17021	1694	822680
87	286084	169211	52668	34302	38445	40126	215547	23684	1706	861773
88	318940	173903	56190	37942	38452	45235	215608	19995	1482	907747
89	308983	170289	57055	40486	42874	46634	221195	21681	1471	910668
90	321760	173830	55113	40073	45729	47904	224734	25670	1489	936302
91	319864	150718	53443	39443	44166	51311	246806	25906	1794	933451
92	337919	148362	53818	39872	46062	56112	236445	26857	1770	947217
93	337525	138278	50992	39850	54582	60190	234781	18479	1769	936446
94	347482	138110	48166	39840	60810	64113	231992	13186	1241	944940
95	340491	137942	47265	39832	54666	64350	236269	13195	1253	935263

No cobija a los funcionarios de los municipios no capitales de departamento.

Fuente: Comisión de Racionalización del Gasto Público (1997). Contraloría General de la República; Departamento Administrativo de la Función Pública; Ministerio de Defensa; Ministerio de Educación; Ministerio de Hacienda; DNP - Misión Social; DANE-MEN (C-600). Además, algunas entidades informaron directamente a la Comisión.



**Figura 3**  
Participación (%) del empleo público en el  
empleo total (1976-1995)



76 = 9.3; 77 = 9.4; 78 = 9.3; 79 = 9.4; 80 = 9.5; 81 = 9.6; 82 = 9.5; 83 = 9.4; 84 = 9.1; 85 = 9.0; 86 = 9.1; 87 = 8.9; 88 = 9.1; 89 = 8.7; 90 = 9.0; 91 = 8.4; 92 = 8.3; 93 = 8.0; 94 = 7.9; 95 = 7.7

El dato de empleo público fue tomado del cuadro 2.  
El empleo total corresponde al número de personas remuneradas - total nacional -, según el DANE.

Fuente: Comisión de Racionalización del Gasto Público (1997).

### Cuadro 3

Distribución del gasto del sector público consolidado por finalidades. Millones de pesos corrientes

	1997	1998	1999	2000	2001	2002	2003	2004
Servicios públ. gener.	6.611.805	7.442.802	8.666.119	7.174.702	7.599.717	9.040.977	9.191.423	10.333.585
Orden públ. seg. justic.	3.560.202	3.470.398	4.078.174	3.476.753	3.707.492	4.030.395	4.596.965	4.982.778
Defensa	2.352.171	2.538.317	1.709.667	4.205.669	4.473.490	5.289.157	5.968.444	6.460.887
Educación	4.678.944	6.793.029	7.828.156	8.159.728	10.489.908	11.221.853	12.450.906	13.992.201
Sanidad	3.408.465	4.204.837	4.927.681	6.029.721	6.866.101	7.162.517	8.251.326	9.306.328
Segur.y asist. social	8.317.098	8.894.082	9.476.750	12.215.826	12.709.594	15.322.252	16.178.632	19.272.594
Vivi. y orden, urb-rural	683.159	941.327	818.721	1.363.897	1.336.852	1.063.220	948.730	1.239.940
Otros serv. sociales	503.139	560.881	610.004	841.112	704.323	870.491	983.808	1.099.605
Ser. econ. y otras final.	5.886.623	5.978.145	5.114.338	8.105.318	4.661.976	5.156.358	9.996.673	11.519.058
Servicio deuda pública	7.912.705	10.800.697	12.714.534	17.310.753	25.382.290	27.216.273	26.736.872	27.639.893
Total	43.914.311	51.624.515	55.944.144	68.883.478	77.931.742	86.373.492	95.303.779	105.846.870

Incluye el conjunto del sector público (Nación, departamentos, municipios, institutos, etc.)

Fuente: González (2006). Estimaciones realizadas por Jairo Urdaneta y Margarita Betancur a partir del Dane.

### Cuadro 4

Distribución del gasto del sector público consolidado por finalidades. Porcentaje del PIB

	1997	1998	1999	2000	2001	2002	2003	2004
Servicios públicos generales	5.43	5.3	5.72	4.10	4.03	4.44	4.01	4.05
Orden público seguridad y justicia	2.93	2.47	2.69	1.99	1.97	1.98	2.01	1.95
Defensa	1.93	1.81	1.13	2.40	2.37	2.60	2.60	2.53
Educación	3.84	4.84	5.16	4.67	5.56	5.52	5.43	5.49
Sanidad	2.80	2.99	3.25	3.45	3.64	3.52	3.60	3.65
Seguridad y asistencia social	6.83	6.33	6.25	6.98	6.74	7.53	7.06	7.56
Vivienda y ordenación urbana y rural	0.56	0.67	0.54	0.78	0.71	0.52	0.41	0.49
Otros servicios sociales	0.41	0.40	0.40	0.48	0.37	0.43	0.43	0.43
Servic. Económicos y otras final.	4.84	4.26	3.37	4.63	2.47	2.53	4.36	4.52
Servicio deuda pública	6.50	7.70	8.41	9.90	13.50	13.41	11.71	10.80
Total	36.08	36.75	36.91	39.39	41.33	42.45	41.58	41.49

Fuente: Cuadro 3

### Cuadro 5

#### Gasto de la Administración Pública - Millones de pesos corrientes

<b>Gasto por Finalidad</b>	<b>1970</b>	<b>1971</b>	<b>1972</b>	<b>1973</b>	<b>1974</b>	<b>1975</b>	<b>1976</b>	<b>1977</b>	<b>1978</b>	<b>1979</b>
Adm. pública general	3.991	4.933	5.643	7.411	8.750	11.350	14.256	18.110	24.670	36.624
Defensa	1.775	3.781	2.203	2.399	2.958	3.893	4.311	5.986	8.112	11.376
Educación	3.917	4.975	6.370	8.321	10.796	13.407	16.457	20.720	27.539	34.888
Salud y sanidad	1.375	1.569	1.793	2.294	2.972	3.949	4.274	5.143	6.772	10.070
Seg. y asistencia social	2.814	3.927	4.228	5.670	6.748	9.096	11.888	17.326	26.081	35.042
Viv. orden. urbana y rural	613	738	917	1.379	1.209	1.452	1.719	2.428	2.383	2.717
Serv. cultur. y recreativos	150	119	110	2.067	470	738	903	1.171	1.548	2.409
Servicios económicos	7.198	8.066	8.657	12.924	14.289	9.982	19.639	42.693	46.113	51.301
Deuda pública	1.350	1.430	1.887	2.219	2.969	7.650	3.445	3.878	5.320	6.089
<b>Total</b>	<b>23.183</b>	<b>29.538</b>	<b>31.808</b>	<b>44.684</b>	<b>51.161</b>	<b>61.517</b>	<b>76.892</b>	<b>117.455</b>	<b>148.538</b>	<b>190.516</b>

Fuente: Dane

### Continuación cuadro 5

#### Gasto de la Administración Pública - Millones de pesos corrientes

<b>Gasto por Finalidad</b>	<b>1980</b>	<b>1981</b>	<b>1982</b>	<b>1983</b>	<b>1984</b>	<b>1985</b>	<b>1986</b>	<b>1987</b>
Adm. pública general	51.952	70.313	91.756	119.876	149.664	188.929	246.743	349.455
Defensa	16.930	20.258	24.561	36.238	44.050	62.981	74.877	99.124
Educación	49.274	63.494	84.733	103.030	140.053	172.295	223.067	296.964
Salud y sanidad	16.925	21.868	28.597	37.915	38.905	61.821	75.052	106.299
Seg. y asistencia social	49.349	70.211	65.377	76.663	103.762	122.543	161.507	284.253
Viv. orden. urbana y rural	5.576	5.427	8.814	11.082	9.939	9.963	19.647	28.394
Serv. cultur. y recreativos	2.890	3.047	3.970	23.085	7.238	9.614	13.146	23.338
Servicios económicos	76.648	128.399	147.206	163.028	202.049	263.399	233.313	533.561
Deuda pública	9.835	14.452	22.766	23.210	33.635	35.943	67.970	124.493
<b>Total</b>	<b>279.379</b>	<b>397.469</b>	<b>477.780</b>	<b>594.127</b>	<b>729.295</b>	<b>927.488</b>	<b>1.115.322</b>	<b>1.845.881</b>

Fuente: Dane

### Continuación cuadro 5

#### Gasto de la Administración Pública - Millones de pesos corrientes

<b>Gasto por Finalidad</b>	<b>1988</b>	<b>1989</b>	<b>1990</b>	<b>1991</b>	<b>1992</b>	<b>1993</b>	<b>1994</b>
Adm. pública general	436.611	574.527	790.220	997.558	1.411.172	1.770.711	3.554.154
Defensa	150.194	211.388	253.600	324.686	469.740	587.544	814.738
Educación	373.350	477.017	604.302	803.819	1.094.197	1.403.663	1.890.498
Salud y sanidad	135.519	185.109	237.914	295.922	356.434	686.792	1.297.821
Seg. y asistencia social	305.398	429.177	586.737	805.606	1.145.649	1.561.784	3.097.060
Viv. orden. urbana y rural	29.944	43.603	63.934	115.130	139.585	194.008	266.579
Serv. cultur. y recreativos	27.127	35.090	54.695	69.067	77.822	130.471	205.900
Servicios económicos	576.282	750.974	952.395	1.285.874	1.670.912	2.186.825	2.806.047
Deuda pública	125.443	156.413	245.599	321.078	372.542	668.056	675.487
<b>Total</b>	<b>2.159.868</b>	<b>2.863.298</b>	<b>3.789.396</b>	<b>5.018.740</b>	<b>6.738.053</b>	<b>9.189.854</b>	<b>14.608.284</b>

Fuente: Dane

### Cuadro 6

#### Gasto de la Administración Pública - Porcentaje del PIB

<b>Gasto por Finalidad</b>	<b>1970</b>	<b>1971</b>	<b>1972</b>	<b>1973</b>	<b>1974</b>	<b>1975</b>	<b>1976</b>	<b>1977</b>	<b>1978</b>	<b>1979</b>
Adm. pública general	2.5	3.0	2.5	2.6	2.3	2.4	2.3	2.1	2.3	2.6
Defensa	1.1	2.0	1.0	0.8	0.8	0.8	0.7	0.7	0.8	0.8
Educación	2.5	3.0	2.8	2.9	2.8	2.8	2.6	2.4	2.5	2.5
Salud y sanidad	0.9	1.0	0.8	0.8	0.8	0.8	0.7	0.6	0.6	0.7
Seg. y asistencia social	1.8	2.0	1.9	2.0	1.8	1.9	1.9	2.0	2.4	2.5
Viv. orden. urbana y rural	0.4	0	0.4	0.5	0.3	0.3	0.3	0.3	0.2	0.2
Serv. cultur. y recreativos	0.1	0	0.0	0.7	0.1	0.2	0.1	0.1	0.1	0.2
Servicios económicos	4.6	4.1	3.8	4.5	3.7	2.1	3.1	5.0	4.3	3.6
Deuda pública	0.9	1.1	0.8	0.8	0.8	1.6	0.5	0.5	0.5	0.4
<b>Total</b>	<b>14.7</b>	<b>16.0</b>	<b>14.1</b>	<b>15.5</b>	<b>13.4</b>	<b>12.8</b>	<b>12.2</b>	<b>13.8</b>	<b>13.7</b>	<b>13.5</b>

Fuente: Dane

### Continuación cuadro 6

#### Gasto de la Administración Pública - Porcentaje del PIB

<b>Gasto por Finalidad</b>	<b>1980</b>	<b>1981</b>	<b>1982</b>	<b>1983</b>	<b>1984</b>	<b>1985</b>	<b>1986</b>	<b>1987</b>
Adm. pública general	2.8	3.0	3.1	3.3	3.3	3.2	3.1	3.3
Defensa	0.9	0.9	0.8	1.0	1.0	1.1	0.9	0.9
Educación	2.6	2.7	2.9	2.8	3.1	2.9	2.8	2.8
Salud y sanidad	0.9	0.9	1.0	1.0	0.8	1.0	0.9	1.0
Seg. y asistencia social	2.6	3.0	2.2	2.1	2.3	2.1	2.0	2.7
Viv. orden. urbana y rural	0.3	0.2	0.3	0.3	0.2	0.2	0.2	0.3
Serv. cultur. y recreativos	0.2	0.1	0.1	0.6	0.2	0.2	0.2	0.2
Servicios económicos	4.1	5.5	5.0	4.5	4.4	4.5	2.9	5.1
Deuda pública	0.5	0.6	0.8	0.6	0.7	0.6	0.8	1.2
<b>Total</b>	<b>14.9</b>	<b>16.9</b>	<b>16.1</b>	<b>16.4</b>	<b>15.9</b>	<b>15.7</b>	<b>13.8</b>	<b>17.6</b>

### Continuación cuadro 6

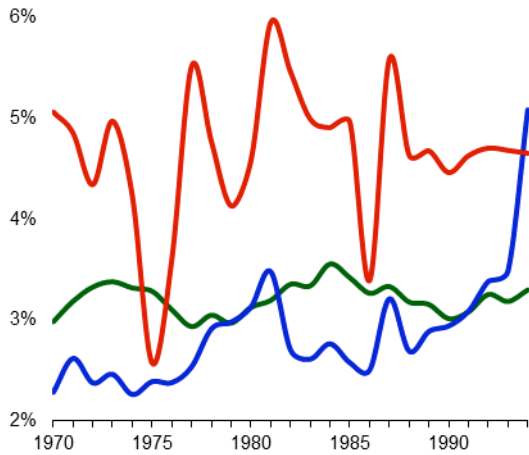
#### Gasto de la Administración Pública - Porcentaje del PIB

<b>Gasto por Finalidad</b>	<b>1988</b>	<b>1989</b>	<b>1990</b>	<b>1991</b>	<b>1992</b>	<b>1993</b>	<b>1994</b>
Adm. pública general	3.1	3.2	3.3	3.2	3.6	3.4	5.3
Defensa	1.1	1.2	1.1	1.0	1.2	1.1	1.2
Educación	2.7	2.7	2.5	2.6	2.8	2.7	2.8
Salud y sanidad	1.0	1.0	1.0	1.0	0.9	1.3	1.9
Seg. y asistencia social	2.2	2.4	2.4	2.6	2.9	3.0	4.6
Viv. orden. urbana y rural	0.2	0.2	0.3	0.4	0.4	0.4	0.4
Serv. cultur. y recreativos	0.2	0.2	0.2	0.2	0.2	0.2	0.3
Servicios económicos	4.1	4.2	4.0	4.1	4.2	4.2	4.2
Deuda pública	0.9	0.9	1.0	1.0	0.9	1.3	1.0
<b>Total</b>	<b>15.5</b>	<b>15.9</b>	<b>15.8</b>	<b>16.1</b>	<b>17.0</b>	<b>17.6</b>	<b>21.6</b>

Fuente: Dane

**Figura 4**

Gasto de la Administración Pública por finalidades (servicios económicos), educación, salud y seguridad social. Porcentaje del PIB (1970-1994)



La curva superior (roja) corresponde a servicios económicos. La curva de la mitad (verde) es el gasto público en educación. Y la curva inferior (azul) corresponde a los gastos en salud y seguridad social.

Fuente: Cuadro 6.

Cuadro 7

## Empleo público, número de personas - Orden nacional, nivel central (1985-1995)

	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995
Fuer. Mil. - Pie fuerza	86860	95684	110089	129155	113628	127397	125615	126219	131273	136911	145636
-											
Pol. Nac. - Pie fuerza	60512	63231	65895	67715	71072	71950	75629	82551	82769	92159	90683
-											
Rama Judicial	17779	18723	22809	22809	22538	21255	19457	19534	20295	20325	20916
Fisc. General	-	-	-	-	-	-	-	8564	8815	15494	18692
Fuer. Mil. -Adminis-	11935	18366	11996	11994	13044	12886	12868	13046	15837	17532	14880
Min. de Hacienda	12914	12930	10927	10970	11348	9264	8350	10423	7175	7320	8086
Dep/to de Seguridad	4419	5820	5771	5503	5396	6152	5848	5649	6116	7542	6450
Pol. Nacional -	6524	6511	6443	6804	6800	7017	5121	7249	7267	7786	6368
Admini-											
Contr. Gen. de la	9914	9883	9585	9465	9792	9419	10258	8832	6018	3873	4486
Rep.											
Reg. Nal. del	3318	12588	8004	13578	13835	13597	14604	14604	19180	16960	3380
Est.Civil											
Proc. Gen. de la	2117	2350	2281	2213	2551	3939	3939	2712	2821	2898	2834
Nación											
Congreso de la Rep.	2574	2574	3550	2847	2557	2559	2559	2183	2323	2322	2550
Super. de Notariado	240	240	240	254	326	326	326	326	300	2287	2296
Ministerio de Salud	934	988	957	920	946	915	943	3034	2377	2347	1377
Min.de Trabajo	1313	1315	1273	1322	1339	1339	1405	1399	1180	1218	1357
Min. de Rel. Exter.	1093	1093	997	993	1030	1010	1085	1177	1238	1496	1310
Min. de Transporte	2709	2600	5666	12035	11657	10982	10652	9324	5623	1023	1013
Super. Bancaria	788	788	788	803	803	803	777	777	634	689	746
Min. del Medio Amb.	-	-	-	-	-	-	-	-	-	299	637
Ministerio del Interior	394	394	365	374	443	443	432	451	542	544	576
Dep/to Nal. de	388	388	426	429	496	542	550	558	608	558	538
Planeac.											
Ministerio de	1120	1121	965	951	903	1070	1070	1907	539	575	535
Educación											
DANE	1191	1179	1150	1159	1146	1157	1138	1087	1064	537	516
Min. de Comunicac.	455	450	450	455	449	454	461	453	456	500	510
Presidencia de la Rep.	309	289	433	497	528	686	503	514	539	600	493
Ministerio de Minas	433	433	416	511	507	512	481	475	401	474	475
Dep/to de	436	447	462	462	469	466	466	448	453	443	457
Cooperativas											
Super. de Sociedades	366	366	366	484	484	484	484	74	310	311	382
Ministerio de Justicia	7223	7116	6957	7117	7450	7525	7565	6906	7442	356	343
Min. de Agricultura	502	503	508	343	425	431	390	385	418	266	274
Dep/to de la Func.	250	251	241	253	282	285	276	268	263	249	247
Públ.											
Min. de Com.	-	-	-	-	-	-	-	181	195	291	223
Exterior											
Super. de Ind. y Com.	225	225	225	290	290	290	290	290	185	213	216
Super. de Salud	98	98	98	98	98	148	148	148	226	181	181
Super. de Ser.	-	-	-	-	-	-	-	-	-	245	180
Públicos											
Super. de Valores	-	-	-	-	-	-	-	121	154	154	180
Ministerio de	90	90	90	104	127	185	194	166	178	187	179
Desarrollo											
Super. de Vig.	-	-	-	-	-	-	-	-	194	194	134
Seg.Priv.											
Super. de Sub.	62	62	62	62	62	62	62	45	56	56	79
Familiar											
Super. de Puertos	-	-	-	-	-	-	-	68	68	68	76
Ofic. de Reg. de IIPP.	1679	1679	1679	1921	1952	1952	1952	1952	1940	-	-

Veeduría del Tesoro	-	-	-	-	-	-	-	15	55	-	-
Dep/to de Aer. Civil	3111	3564	3553	3683	3844	3886	3713	3553	-	-	-
Dep/to de Intend.y Com.	99	106	121	121	123	123	-	-	-	-	-
Fonade	61	59	61	62	63	70	74	72	-	-	-
Super. de Camb.	185	185	185	185	180	180	180	180	-	-	-

TOTAL	244620	274689	286084	318940	308983	321760	319864	337919	337525	347482	340491
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Las entidades están ordenadas en función del número de empleados públicos que tenían en 1995.

Fuente: Comisión de Racionalización del Gasto (1997).

<b>Cuadro 8</b>											
Empleo público - Participación (%) de cada entidad en el total - Orden nacional, nivel central, más docentes (1985-1995)											
	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995
Docentes	46.1	43.5	43.0	40.3	41.7	41.1	43.6	41.2	41.0	40.0	41.0
Fuer. Milit. - Pie fuerza -	19.2	19.7	21.9	24.2	21.4	23.3	22.2	22.0	22.9	23.6	25.3
Policía Nacional - Pie fuerza -	13.3	13.0	13.1	12.7	13.4	13.2	13.3	14.4	14.5	15.9	15.7
Rama Judicial	3.9	3.9	4.5	4.3	4.3	3.9	3.4	3.4	3.5	3.5	3.6
Fiscalía General de la Nación	-	-	-	-	-	-	-	1.5	1.5	2.7	3.2
Fuer. Milit. -Adminis-	2.6	3.8	2.4	2.2	2.5	2.4	2.3	2.3	2.8	3.0	2.6
Min. de Hacienda y C. P.	2.8	2.7	2.2	2.1	2.1	1.7	1.5	1.8	1.3	1.3	1.4
Policía Nacional - Admini-	1.4	1.3	1.3	1.3	1.3	1.3	0.9	1.3	1.3	1.3	1.1
Dep/to Adm. de Seguridad	1.0	1.2	1.2	1.0	1.0	1.1	1.0	1.0	1.1	1.3	1.1
Contraloría General de la Rep.	2.2	2.0	1.9	1.8	1.8	1.7	1.8	1.5	1.1	0.7	0.8
Registr. Nal. del Estado Civil	0.7	2.6	1.6	2.5	2.6	2.5	2.6	2.5	3.4	2.9	0.6
Procur. General de la Nación	0.5	0.5	0.5	0.4	0.5	0.7	0.7	0.5	0.5	0.5	0.5
Congreso de la Rep.	0.6	0.5	0.7	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4
Super. de Notariado y Registro	0.1	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.4	0.4
Min. de Salud	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.5	0.4	0.4	0.2
Min. de Relaciones Exteriores	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.2
Min. de Transporte	0.6	0.5	1.1	2.3	2.2	2.0	1.9	1.6	1.0	0.2	0.2
Min. de Trabajo y Seg. Social	0.3	0.3	0.3	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2
Min. de Justicia	1.6	1.5	1.4	1.3	1.4	1.4	1.3	1.2	1.3	0.1	0.1
DANE	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1
Dep/to Adm. Nal. de Coop.	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Dep/to Nal. de Planeación	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Min. de Comunicaciones	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Min. de Educación Nacional	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.1	0.1	0.1
Min. de Minas y Energía	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Min. del Interior	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Presidencia de la Rep.	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Super. Bancaria	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Super. de Sociedades	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.1	0.1
Min. del Medio Ambiente	-	-	-	-	-	-	-	-	-	0.1	0.1
Min. de Comercio Exterior	-	-	-	-	-	-	-	0.0	0.0	0.1	0.0
Min. de Agricultura	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Dep/to Adm. de la Func. Pública	0.1	0.1	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0
Super. de Control de Cambios	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Super. de Industria y Comercio	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0



Super. de Subsidio Familiar	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Super. de Valores	-	-	-	-	-	-	-	0.0	0.0	0.0	0.0	0.0
Super. de Vig. y Seg. Privada	-	-	-	-	-	-	-	-	0.0	0.0	0.0	0.0
Super. General de Puertos	-	-	-	-	-	-	-	0.0	0.0	0.0	0.0	0.0
Super. Nacional de Salud	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Super. de Servicios Públicos	-	-	-	-	-	-	-	-	-	0.0	0.0	0.0
Oficinas de Registro de IIPP.	0.4	0.3	0.3	0.4	0.4	0.4	0.3	0.3	0.3	-	-	-
Veeduría del Tesoro	-	-	-	-	-	-	-	0.0	0.0	-	-	-
Dep/to Adm. de Aeron. Civil	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.6	-	-	-	-
Dep/to Adm. de Intend. y Com.	0.0	0.0	0.0	0.0	0.0	0.0	-	-	-	-	-	-
Fonade	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-	-	-	-
Min. de Desarrollo Económico	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-	-	-	-

TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
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Las entidades están ordenadas en función de la participación que tenían en 1995.

Fuente: Comisión de Racionalización del Gasto (1997).

### Cuadro 9

Empleo público - Participación (%) acumulada - Orden nacional, nivel central, más docentes (1985-1995)

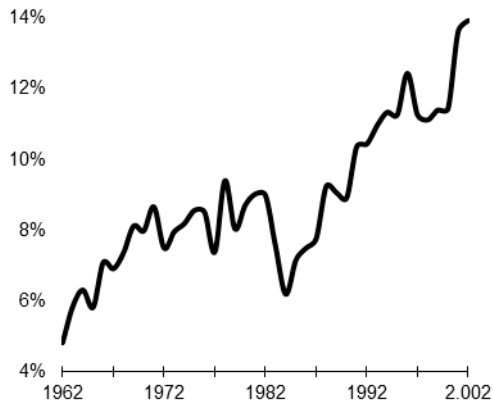
	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995
Docentes	46.1	43.5	43.0	40.3	41.7	41.1	43.6	41.2	41.0	40.0	41.0
Fuerz. Militares - Pie fuerza -	65.2	63.1	64.9	64.5	63.2	64.4	65.7	63.1	64.0	63.7	66.2
Policía Nacional - Pie fuerza -	78.6	76.2	78.1	77.2	76.6	77.6	79.1	77.5	78.4	79.6	81.9
Rama Judicial	82.5	80.0	82.6	81.4	80.8	81.5	82.5	80.9	82.0	83.1	85.6
Fiscalía Gen. de la Nación	82.5	80.0	82.6	81.4	80.8	81.5	82.5	82.4	83.5	85.7	88.8
Fuerz. Militares -Adminis-	85.1	83.8	85.0	83.7	83.3	83.8	84.8	84.7	86.3	88.8	91.4
Min. de Hacienda y C. P.	88.0	86.5	87.2	85.7	85.4	85.5	86.2	86.5	87.5	90.0	92.8
Dep/to Adm. de Seguridad	88.9	87.7	88.3	86.8	86.4	86.7	87.3	87.5	88.6	91.3	93.9
Policía Nacional - Admini-	90.4	89.0	89.6	88.0	87.7	88.0	88.2	88.7	89.9	92.7	95.0
Contraloría Gen. de la Repúb.	92.6	91.0	91.5	89.8	89.6	89.7	90.0	90.3	90.9	93.3	95.8

Las entidades están ordenadas en función del número de empleados públicos que tenía en 1995.

Fuente: Comisión de Racionalización del Gasto (1997)

**Figura 5**

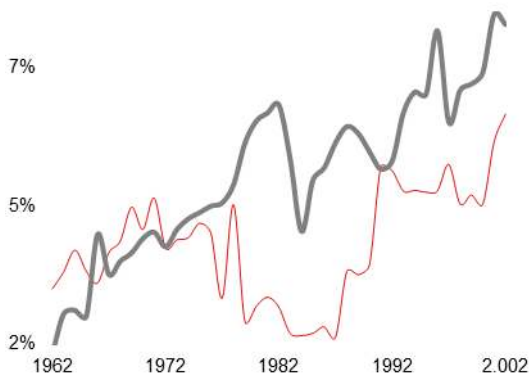
Evolución de los tributos (directos e indirectos) del Gobierno Central Nacional (1962-2002). Porcentaje del PIB



Fuente: Cálculos de los autores a partir del Dane y del Banco de la República.

**Figura 6**

Evolución de los impuestos directos e indirectos del Gobierno Central Nacional (1962-2002). Porcentaje del PIB.



La línea negra corresponde a los impuestos indirectos. Y la roja a los impuestos directos.

Fuente: Cálculos de los autores a partir del Dane y del Banco de la República.

## Cuadro 10

### Principales normas tributarias

José Manuel Marroquín	1897		Aumento al impuesto al tabaco, fósforo y cigarrillo
Manuel Reyes	1905	Ley 59	Aumento en la tarifa de aduanas y nacionalización de los impuestos departamentales
José Vicente Concha	1914-1917	Leyes 26 y 69 - decreto 2089	Creación de impuestos al consumo suntuario (cerveza, fósforos, naípe).
Marco Fidel Suárez	1918	Ley 56	Establece el impuesto de renta
Enrique Olaya Herrera	1931	Ley 81	Renta a las sociedades, las deducciones por depreciación. Se establece el sistema de retención en la fuente
Alfonso López Pumarejo	1935	Ley 78	Crea impuesto sobre exceso de utilidades y sobre patrimonio
Alfonso López Pumarejo	1942	Ley 45	Sobretasa a la renta por los efectos de la Segunda Guerra Mundial
Gustavo Rojas Pinilla	1953	Decretos 2317 y 2615	Gravo los dividendos distribuidos por las sociedades anónimas en cabeza de los socios, establece la doble tributación
Gustavo Rojas Pinilla	1956		Sobretasa del 20% en impuesto a la renta debido a crisis fiscal por bajos precios del café
Alberto Lleras Camargo	1960	Ley 81	Gravó las ganancias de capital e incorporó un régimen de presunción de renta sobre la propiedad rural
Guillermo León Valencia	1963	Ley 21	Creo impuesto a las ventas vigente desde 1965. Sobretasa de de 20% impuesto de renta por dos años
Guillermo León Valencia	1963	Decreto Ley 3190	Establece la retención en la fuente sobre toda clase de ingreso gravable
Carlos Lleras Restrepo	1966	Decreto 2933	Establece tasa máxima de retención en la fuente de 10% sobre salarios
Carlos Lleras Restrepo	1967	Decreto 444 - ley 64 de 1967	Impuestos sobre remesas del exterior e impuesto a la gasolina y el acpm
Misael Pastrana Borrero	1973	Leyes 4, 5, 6	Renta presuntiva en el agro. Amplia exenciones personales del sector agropecuario. Modifica el impuesto básico de renta a personas jurídicas. En renta fija una tasa única de 40% para las "sociedades anónimas y asimiladas" y otra del 20% para las "limitadas y asimiladas". Eleva la tarifa máxima del impuesto de renta a las personas naturales del 52% al 56%. Amplia base IVA.
Alfonso López Michelsen	1974-1975	Decr. 2053, 2348, 2247, ley 49	Moderniza el sistema tributario. Busca que la tributación responda a un nuevo enfoque de Estado, compatible con las medidas de liberalización de la economía.
Belisario Betancur	1983	Leyes 9 y 14	Reducción en las tasas: la tasa marginal máxima del impuesto de renta pasó de 56% a 49%. IVA con una tasa única a 10%. Eliminó la doble tributación de las sociedades anónimas.
Virgilio Barco Vargas	1986	Ley 75	Reducción de las tasas máximas de renta. La máxima pasó a 30%. El 90% de los salarios exentos de retención. Elimina la doble tributación.
César Gaviría Trujillo	1990	Ley 44	Facultad de los contribuyentes para fijar avalúo del inmueble. Sistema de tarifas flexibles para el impuesto predial unificado
César Gaviría Trujillo	1990	Ley 49	Amnistía que permite la entrada de capitales colombianos puestos en el exterior. Incremento del IVA del 10% al 12%. Reducción del arancel promedio del 16.5% al 7%.
César Gaviría Trujillo	1992	Ley 6	Sobretasa del 25% sobre el impuesto a la renta. Aumento del IVA del 12% al 14%. IVA de 35% - 45% para bienes de lujo.
César Gaviría Trujillo	1993	Ley 100	Incremento en 10% de los impuesto de nómina
Ernesto Samper Pizano	1994	Ley 174	Ajustes por inflación. Le dio piso legal a las tarifas de retención en la fuente.
Ernesto Samper Pizano	1995	Ley 223	Renta presuntiva de 1,5% sobre patrimonio bruto y aumenta la renta presuntiva sobre el patrimonio líquido a 5%. Aumenta la tasa de renta del 30% para personas jurídicas. Eliminó la doble tributación. Aumenta la tasa del IVA a 16%
Andrés Pastrana Arango	1998	Decretos 2330 y 2331	Emergencia económica. Crea el impuesto a las transacciones financieras (2 x 1000)
Andrés Pastrana Arango	1998	Ley 488	Nuevos contribuyentes del impuesto a la renta: cajas de compensación familiar y fondo de empleados, asociaciones gremiales. Elimina renta presuntiva sobre patrimonio bruto. IVA se reduce de 16% a 15%. Sobretasa a la gasolina.
Andrés Pastrana Arango	2000	Ley 633	Modifica renta presuntiva. La tarifa general del IVA es del 16%. El gravamen a los movimientos financieros se eleva al 3x1000)
Álvaro Uribe Vélez	2002	Ley 788	Sobretasa a la renta equivalente al 10%. IVA diferenciales del 2%, 7%
Álvaro Uribe Vélez	2003	Ley 863	Sobretasa del 10% a renta. Impuesto de 0,3% al patrimonio. Determinó una deducción de 2 puntos del IVA para compras de crédito

Fuente: Elaboración de los autores a partir de Junguito y Rincón (2007 b).