
This paper estimates the national tax burden on workers and owners of capital in Colombia during the period 2000-2014 by using an effective tax rates approach. For the aggregate of the income tax and the value added tax (VAT), the results indicate that, for most of the period, labor income had a higher effective rate than capital income, although the gap has tended to close.

Keywords: National taxation, factor income, income tax, VAT, tax incidence, effective tax rates, national accounts.

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