



MITZVOT HATLUYOT BAARETZ MA'ASER

GIVE AND GET

Ma'aser – the practice of tithing – first appears in the Torah not as a direct commandment, but as a practice done by the *Avot*. After Avraham's military victory over the four kings who attacked Sodom, he gave a tenth of the spoils to Malkitzedek, "priest of G-d" (Bereishit 14:18–20). The Midrash also states that Yitzchak tithed his produce (Midrash Rabbah Toldot 64:6).

But the most well-known source concerns Ya'akov. While fleeing to his uncle Lavan's home, Ya'akov prayed: "If G-d will be with me, and give me bread to eat and clothes to wear, and I return in peace to my father's house, then from all that you give me I will give a tenth to you" (Bereishit 28:18–22).

The practice of tithing appears again later on in the Torah, after Korach's rebellion, when the rebels question the institution of the *Kehuna*. G-d commands Aharon concerning giving *teruma* (the farmer's contribution to the *Kohanim* from crops grown in *Eretz Yisrael*), and also commands Moshe regarding giving a tenth of the remaining produce to the *Levi'im*. This tenth is called *ma'aser rishon* – the "first *ma'aser*": "To the *Levi'im*, I have given all the tithes in Israel as an inheritance, in return for the services which they perform" (Bamidbar 18:21). These services included administering the *Mishkan* and *Beit HaMikdash* as well as serving as spiritual leaders throughout Israel.

The *Levi* then separates *ma'aser* from the *ma'aser*, i.e. a tenth of what he received, called *terumat ma'aser*, and gives it to a *kohen*.

Ma'aser sheni was a second tithe taken from the produce remaining after

both *teruma* and *ma'aser rishon* were taken. This was taken to Yerushalayim, where it was eaten by the owner and his family while in a state of *tahara*, ritual purity. It could also be "redeemed" by bringing an equivalent sum of money to Yerushalayim and spending it on food and drink, consumed in a state of ritual purity (Devarim 14:22–29).

In the third and sixth years of the seven-year *Shemita* cycle, *ma'aser ani* for the poor was given instead of *ma'aser sheni*. In the fourth and seventh years, "*biur ma'asrot*" would take place; tithes that had not been distributed, eaten or redeemed would be burned or otherwise disposed of so it could not be used in any way (Devarim 14:22–29; 26:12).

In the seventh year of the *Shemita* cycle (coming this next Rosh Hashana!), when fields are declared ownerless, no *teruma* or *ma'aser* was given (Sifri on Devarim 14:28).

Ma'aser applies only in the Land of Israel (Kiddushin 36b). There is a dispute as to whether *teruma* and *ma'aser* are biblical or rabbinic *mitzvot*. The consensus is that the *mitzvot* associated with the Land are biblically required only if the entire nation dwells here (Rambam, Laws of Terumah 1:21; Shulchan Aruch Yoreh Deah 331:2). That miraculous phenomenon, once just a far-away dream, is fast approaching reality – if we are not there already!

There is another type of *ma'aser* which is applicable to all Jews everywhere: *ma'aser kesafim*, tithing a portion of our (disposable) income. Most see it as either a rabbinic enactment derived from the *mitzvah* of tithing crops, or merely a *minhag* paralleling

ma'aser rishon or *ma'aser ani*. Others see it as part of the general *mitzvah* of *tzedakah* (Sheilat Ya'avetz vol. 1 Ch. 3). Rambam writes that the most desirable way of performing the *mitzvah* of *tzedakah* is to give a fifth of one's financial resources (Laws of Gifts to the Poor 7:5); giving a tenth is an "ordinary" measure; giving less reflects stinginess.

While the details of what may be deducted from one's income before giving, and where those funds may be directed, are too numerous to be discussed here, the general principle is that we can donate to any charitable cause or Torah institution, but funds may not be used for a *mitzvah* in which we are already obligated (e.g. buying a *mezuzah*).

Regarding *ma'aser kesafim*, the Gemara states: עָשָׂר תַּעֲשֶׂר – "עָשָׂר תַּעֲשֶׂר" – בשביל שתתעשר, "give in order to become wealthy" (Ta'anit 9a). While it is generally forbidden to test G-d, in this case it is allowed, as it says, "Bring the full tithes into the storehouses... and try me now herewith," says the L-rd of Hosts, "if I will not open the windows of Heaven to you, and pour out to you a blessing, that shall be more than sufficient" (Ta'anit 9a).

As with all the *mitzvot* in the Torah, while it may seem we are giving, in reality we are receiving! We are the ones who are the true recipients and beneficiaries of every act of holiness we merit to perform.

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