

As we all know, taxes have been an inevitable part of life since the dawn of civilization. In exchange for the schools, roads, protection, social programs, and all the other communal amenities we take for granted, we are required to turn over a certain portion of our earnings every year. A tax accountant friend advertised with the delightfully witty slogan “Helping make your taxes less taxing.” Indeed, dealing with the complexity of international tax law is best left to the professionals. It was far simpler for our ancestors on the threshold of the Promised Land, but even when the only tax code they had was in the Torah, there were challenges. The intricate rules for apportionment begin in Leviticus and Numbers, are further defined in Deuteronomy, and later redefined and expanded in the Talmud. One of the primary purposes of taxes was to finance the upkeep of cultic facilities and the livelihood of the Priests and Levites, who were in charge of all aspects of religious life. As Moses reminds the people in last week’s parashah, HaShem selected the tribe of Levi for this purpose and excluded them from land ownership. Hence, they were dependent upon taxes, donations, and gifts, which is why Moses warns the people three times in our parashah to never forsake the Levite, and admonishes them to include the Levites in their communal feasts. Taxes were also levied to support social programs, and the Torah continually stresses the obligation to provide for the poor, the widowed and orphaned, and the alien residents. With the institution of the monarchy additional taxes were levied to finance the army and the royal court and its building projects. Of course, there was controversy. The punitive taxes imposed by Salomon’s woefully misadvised son and successor Rehabeam led to the division of Israel into two kingdoms. Another inevitable byproduct of taxes is evasion, which the Talmud severely condemns. In Pirke Avot 1:16, Rabbi Gamliel admonishes, “Do not accustom yourself to tithe by estimation,” and there are many discussions throughout the Talmud regarding honesty when determining taxes. But for Moses and his charges, this is all far in the future. His concern is instilling cohesion and social responsibility in the people, which is contingent upon their understanding and implementing the Torah’s instructions, including taxation. Time and again we read words like *ma’aser*, which stem from the root עָשָׂר (wealth, abundance, tithe, and ten). In fact, the word tithe comes from the Old English word *teopian*, which means to pay one tenth. Just as we have national, state, and local taxes supporting a variety of services, the taxes paid by the Israelites served a number of purposes and needed to be apportioned with care. Another word we often read is *terumah*, from the root רָם (raise, lift up), meaning donation, gift, contribution. This is the “heave offering,” which supported the priests. One tenth of the remainder, the *ma’aser rishon* (first tithe), was given to the Levites, who then had to return a portion of it, the *terumat ma’aser*, to the priests as a “gift for the Lord, a tithe of the tithe.” (Numbers 12:26) After that, the *ma’aser sheni* (second tithe) was taken from the crops during the first, second, fourth, and fifth years of each seven-year cycle, and a third tithe, the *ma’aser ani* (tithe for the poor) was taken in years three and six. (No tithes were taken in year 7.) The *ma’aser sheni* was brought to Jerusalem by each person from his own crop and eaten there. The emphasis on HaShem’s determining a single place of worship instills in the people the concept of social cohesion centered around the Temple. For this reason, provisions are already defined in our parashah for people who live so far away that their produce would spoil on the journey. “Then you shall turn it into money, and bind up the money in your hand, and you shall go to the place the Lord, your God, will choose. And you shall turn that money into whatever your soul desires; ... and you shall eat there before the Lord, your God, and you shall rejoice, you and your household.” (14:25-26) The obligation to bring all that food to one place three times a year just to eat it is a brilliant community-building tool. In his Guide for the Perplexed (3:39), Maimonides explains: “The second tithe was commanded to be spent on food in Jerusalem: in this way the owner was compelled to give part of it away as charity. As he was not able to use it otherwise than by way of eating and drinking, he must have easily been induced to give it gradually away. This rule brought multitudes together in one place, and strengthened the bond of love and brotherhood among the children of men.” After the destruction of the Second Temple in 70 CE, there was no place to bring the second tithe, and separating *terumah*, which could only be eaten by the Priests in a state of ritual purity, also vanished after the rite of the red heifer to nullify corpse impurity was no longer possible. But vestiges of this practice remain in the principle of giving *tzedakah* in honor of various occasions throughout the year, and in separating *challah*, the olive-sized portion of dough we are commanded to remove when we are baking bread (See Numbers 15:19-21). Some Jews give 10% of their annual income (*ma’aser kesafim* – tithing from profits) to support the needy. And in the spirit of comedian Alan King’s “They tried to kill us, we won, let’s eat.,” we certainly do enjoy Kiddush on Shabbat, holidays, and other special occasions, because it offers us so many opportunities for creativity and deep conversation; and best of all, it begins and ends with songs and prayers of gratitude.

Shabbat shalom!