

As Benjamin Franklin famously quoted, “in this world nothing can be said to be certain, except death and taxes. Mishnah Berakhot 9:5 explains that the commandment to love HaShem ‘with all your might’ means with all your money.” And when Parashah Terumah, Shabbat Shekalim, and Rosh Chodesh Adar coincide, we learn exactly what this entails. In our parashah HaShem commands the people to offer contributions for the construction of the *mishkan*, and both Shabbat Shekalim and Rosh Chodesh Adar have to do with taxes to support it. The four new years in our calendar are also tax dates. We just celebrated Tu Bi-Shevat, the New Year of the Trees. From 1. Shevat, taxes from their produce were designated for the current year. Shabbat Shekalim is named for the maftir reading (Exodus 30:11-16), which commands every Israelite man aged 20 and above, rich and poor alike, to contribute a half-shekel toward the communal sacrifices. This crucial step toward unity also ensured the equality, and therefore, the dignity of all men. (Ensuring the same for women is an ongoing process.) This tax was due on 1. Nisan. Cattle were taxed on 1. Elul, and the *ma’aser*, the yearly 10% tax on vegetables and grains, was reckoned on 1. Tishrei. In addition to tax revenue, infrastructures were supported by freewill offerings. Our parashah opens with a fundraising appeal from HaShem. Indeed, *terumah* derives from תרם, which denotes all forms of raising. We raise taxes and funds, and we raise our offerings and prayers to HaShem. However noble and necessary this is, it is fraught with danger. The Israelites give willingly, but sometimes indiscriminately. When they fear Moses has abandoned them (coming up in two weeks), some donate their gold ornaments to make that infamous calf, the first of many descents into idolatry. Money enables us to accomplish much good, but it also has the power to corrupt. To ensure that kings would use money for the good of the people, and to prevent them from overtaxing their subjects for their own benefit, Deuteronomy 17:17 prohibits kings from acquiring too much silver and gold for themselves. In the Haftarah ordinarily read for our parashah, Solomon forms a problematic pact with Chriam of Tyre and builds an enormous Temple using forced labor. The Haftarah for this Shabbat shows another facet of corruption. During the idolatrous reigns of King Ahab and his successors, the Temple had fallen into disrepair. High Priest Yehoyada had led a coup against Ahab’s daughter Athaliah, who had assumed the throne by killing the heirs to the Davidic throne. Her daughter had managed to save Yehoash, Athaliah’s infant grandson, whom they raised. He is crowned king at the tender age of seven, Ba’al worship is destroyed, officers for the Temple are appointed, and Yehoyada renews the covenant with HaShem and with the king and his people. The priests are put in charge of repairing the Temple, financed by donations they are to collect from their acquaintances. However, 23 years later nothing has been done. Fundraising is notoriously difficult. People may have become reluctant to donate more money toward a project that seemed to be going nowhere. And as we know, big donors requesting special favors from ambitious recipients create toxic cycles of codependence and abuse, often with far-reaching consequences, as we are seeing today. The narrative does not go into detail, but King Yehoash abruptly ends this phase of fundraising and institutes what became the forerunner of today’s *pushke* (tzedakah box). “And Yehoyada the priest took a chest, bored a hole in its door, and placed it near the altar on the right, where a person enters the house of the Lord; and the priests, the guards of the threshold, would put there all the money that was brought into the house of the Lord” (II Kings 12:10). When the box was full, the money was counted and given directly to the foremen, who used it to hire trustworthy carpenters, masons, and stonecutters. There are two significant caveats: “The money for guilt-offerings and the money for sin-offerings would not be brought to the house of the Lord; they would go to the priests.” (12:17) Rashi explains that the priests used this money to purchase burnt offerings, from which they were allowed to keep the hides. And the money was not to be used for “silver pitchers, musical instruments, basins, trumpets, or any golden or silver utensils ...” (12:14), which reminds us that funds earmarked for the arts are usually the first to be curtailed in times of shortage. Sadly, II Chronicles recounts that after the death of Yehoyada, Yehoash succumbed to the flattery of Judah’s princes and descended into idolatry. Midrash Tanchuma Buber, Va’era 16:3 teaches that the princes had convinced him to deify himself, which like Pharaoh and Nebuchadnezzar, led to his downfall. Indeed, when Yehoyada’s son Zechariah prophesied against him, he had him stoned, and at the beginning of the new year, Arom plundered Jerusalem, killed the princes, and wounded Yehoash. Avenging the sons of Yehoyada, his servants killed Yehoash in his bed, and “they buried him in the City of David, but they did not bury him in the graves of the kings.” (II Chronicles 22:17-25) The midrash reminds us that because we are human, our ambitions must remain firmly rooted in this world, and because we are Jews, we serve a Higher Power, Who has given us explicit rules for ethical behavior and created inviolable boundaries between Creator and creation. Failure to observe them will always result in disaster. In our parashah the people are to build the *mishkan*, which never referred to as “Moses’ *Mishkan*.” But the First Temple is often called “Shlomo’s *Mikdash*” – the temple Salomon built, albeit with good intentions, but in flagrant violation of these rules. Taxation is indeed necessary, but how we procure and use the proceeds defines who we are.

Shabbat shalom and Chodesh tov!