



Why is the Mitzvah of Taking Tithes so Important?

The Merit of the Mitzvah of Tithing Our Produce

Thursday afternoon in my kitchen, between 2:30 and 7 pm, the food-processor is constantly spinning. Carrot salad with sunflower seeds, pesto with basil from our green house, techina and olive dip are happily stacked in the fridge. Roasted red peppers, zucchini's and sweet potatoes are sizzling in the oven. The carrot cake and crustless quiche are patiently waiting their turn. While dishes are rapidly filling the drying rack, I realize that I need to pick more basil and thyme for the eggplant dip. "Oh no! This will be the 6th time I take *ma'aser* (tithe) today!" I exclaim to my faithful kitchen-helper, apprentice, student. Although I know the recitation by heart, it is tedious each time to separate off a little more than 1 % of the produce and respectfully dispose of it in a double plastic bag. So much plastic piling up in my garbage! Unfortunately, we can't give the tithes to the Kohen, today, since we don't have the means for the required ritual purification. We also can't give it to the chickens or add it to our compost pile, because it is prohibited to get any benefit from the tithes of our produce, since its dedicated to the holy Temple-lightworkers. Although, we can pay a yearly amount for the tithe to the Levi and the poor, this may not be done with the tithe for the Kohen. Therefore, today, there is nothing else we can do with this tithe except to respectfully dispose of it. Anyone who knows me, knows that I hate to waste or throw anything out! So, I was a bit annoyed that I hadn't picked enough produce before I took tithes for the sixth time that Thursday. Yet, after hearing my sigh, the response of my devoted, spiritual student was so uplifting. "What a beautiful *zechut* (merit) you have to perform Hashem's most precious mitzvah of *terumot u'ma'asrot*! You thereby strengthen the bond of the beloved Nation of Israel –*Klal Yisrael* with Hashem's holy, beloved Land – *Eretz Yisrael*, and His holy Torah!" This mitzvah, indeed, plays an important role in Jewish sustainability. As we know, tithing is one of the special mitzvot dependent on the land (*mitzvot hatluyot ba'aretz*) that grants us the privilege to live in Eretz Yisrael.

The Holiness of the Fruits of the Land

In the Land of Israel, the fruits are "holier than thou." This means that their essence is already in tune with the final redemption, although, we are still in the process. These fruits are so holy that part of their holiness cannot be accessed today. This part is already imbued with the holiness of the Temple, some of which can only be eaten on the Temple Mount in purity. Therefore, growing fruits in the Land of Israel brings us closer to the final redemption. As it states, "But you, O mountains of Israel, you shall shoot forth your branches, and yield your fruits to my people of Israel; for they will soon be coming" (*Yechezkiel* 36:8). The Talmud comments, "...there is no more revealed end [of days] than that... (*Babylonian Talmud, Sanhedrin* 98a). May we merit to experience the final redemption when we can eat the fruits of the land on the Temple Mount in purity and holiness together with the Kohanim and the rest of the people of Israel!

Ma'aser – the Secret of Abundance

The mitzvah of separating tithes is mentioned thrice in *Parashat Re'eh*, *Devarim* 11:11,14:22-23 and 14:28, so I thought it appropriate to share with you excerpts from my write up regarding this important mitzvah. For the full article please email director@berotbatayin.org.

ספר דברים פרק יד פסוק כב עשר תעשר את כל תבואת זרעך היצא השדה שנה שנה:

"You shall surely tithe all the seed crop that the field gives forth, year by year" (*Devarim* 14:22).

The word for tithe in Hebrew is **מַעֲשֵׂר**/*ma'aser* literally – ‘from ten’ indicating the mitzvah to separate ten percent of our produce. Rabbbeinu Bachaya notices that the word **עֵשֶׂר**/*aser* – ‘tithe’ is repeated in the Torah verse to indicate that it refers to the two main tithes that we are to separate from our crop: The first **עֵשֶׂר**/*aser* is the primary tithe for the tribe of Levi. The repeated **תְּעַשֶׂר**/*te'aser* – ‘you shall tithe’ refers to the secondary tithe for ourselves to eat at the Temple Mount in Jerusalem. Taking tithes is the secret of abundance as our Sages interpreted the phrase **תְּעַשֶׂר עֵשֶׂר**/*aser te'aser* as follows: “Tithe – so you may grow rich” (a play on the words *aser*, to give tithes, and *te'aser*, to grow rich (BT, *Ta'anit* 9a). Rashi, based on *Midrash Tanchuma*, cautions us, to tithe our produce properly, when it is near ripening, for otherwise Hashem will bring forth an easterly wind, which will blast them, as it is states, “and blast before becoming standing grain” (II *Melachim* 19:26). Therefore, before buying any fruits and vegetables grown in the Holy Land make sure that they have been grown in accordance with the laws of the Land of Israel. This includes the laws of tithing. Look for the Rabbinic certificate which declares that *terumot* and *ma'aserot* have been separated, and make sure the certificate is up to date.

The Tribe of Levi – Dedicated to Fulltime Temple Service

What is the reason for the mitzvah of taking tithes? When the Jewish people originally inherited the Land, it was divided up in twelve portions. Each tribe was allotted the land-portion that corresponded to its essence. However, the tribe of Levi, including the Levites and the Kohanim did not receive any portion of land (See *Bamidbar* 18:20,18:23 and 18:24), because this tribe was chosen for Temple service, which is a fulltime occupation. The demanding work of farming was not to detract them from one hundred percent dedication to the Temple—the place where Heaven and Earth meet. When the Kohanim would sacrifice, the Jewish people and the entire world would receive atonement, become elevated, and connected with Hashem.

Supporting the Levites and the Kohanim

The Levites were dedicated to the important task of assisting the Kohanim in the Temple service and accompanying them with their musical instruments, which left them no time for farming. How then did they support themselves while engaged in selfless work to benefit the world?

In addition to receiving specific parts of the sacrifices, each of the remaining tribes was commanded to give ten percent of their produce to the tribe of Levi (*Bamidbar* 18:21, 18:24). This tithe is called, **רֵאשִׁוֹן מַעֲשֵׂר**/*ma'aser rishon* – “first or primary tithe.” To the Kohanim, however, it was sufficient to give an undefined small amount called **גְּדוּלָה תְּרוּמָה**/*teruma gedola* – “the great elevation.” According to the Torah, all we needed to give was a little something, even just one grain of wheat (Rambam, *Laws of Terumot*, Chapter 3, Halacha 1). This amount would be adequate to support the Kohanim since the Levites were commanded to give **תְּרוּמַת מַעֲשֵׂר**/*terumat ma'aser* – ‘the contribution from the tithes’ to the Kohanim (ten percent of their ten percent), (*Bamidbar* 18:26, 18:28); and there were many more Levites than Kohanim.

Additional Tithes not for the Tribe of Levi

Not all the tithes were for the tribe of Levi. **שְׁנֵי מַעֲשֵׂר**/*ma'aser sheni* – ‘Secondary tithes,’ was for the Israelite himself, who grew produce in the Holy Land. This tithe entailed an additional ten percent of what was left of the produce after the **רֵאשִׁוֹן מַעֲשֵׂר**/*ma'aser rishon* had been given to the Levites. *Ma'aser sheni* was to be brought up to the Temple Mount and eaten by its owner in a state of purity. This way, each and every Jewish farmer would be encouraged to take off time from his demanding agricultural work, in order to become spiritually elevated while immersed in the holiness of the Temple environment. This tithe also assured the connection and integration of the physical work of the Land, with the spiritual holiness of the Temple. Each Israelite’s mindful eating of the holy produce of his *ma'aser sheni* at the holiest place on earth and his conscious

thankfulness to Hashem with every bite chewed elevated the eating and reminded the farmer, that it is only Hashem's blessing rather than his personal effort, which brings about abundance. Every third and sixth year of the *Shemitta* (Sabbatical year) cycle, *ma'aser sheni* was replaced with *מַעֲשֵׂר עָנִי/ma'aser ani* – 'the tithes for the poor.' This tithe which ensured the periodic support of the poor, is one of the many ways that the Torah ensures that the poor will have their needs met.

The Agricultural Tithes which may not be Eaten Today

The tithes that were to be eaten in ritual purity at the Temple Mount may not be consumed today. These are the following three: 1. *תְּרוּמָה גְדוּלָה/teruma gedola* – 'the contribution to the Kohen.' 2. *תְּרוּמַת מַעֲשֵׂר/terumat ma'aser* – 'the Levites tithe to the Kohen.' 3. *מַעֲשֵׂר שְׁנִי/ma'aser sheni* – 'the secondary tithe' which was supposed to be eaten at the Temple Mount in purity by the owner of the produce. Whereas *ma'aser sheni* is transferred into a coin, the holiness of the contributions for the Kohen is designated into a minute part of the produce, which is respectfully. The most miniscule amount suffices for the tithe we need to give to the Kohen, especially since today it is anyway discarded. However, the amount which we separate from our produce to fulfill the Levi's tithe to the Kohen is ten percent of the ten percent that we are obligated to give to the Levite – that is one hundredth (1 %). Therefore, altogether we are required to separate off a little more than one percent for the total of these two tithes. The *ma'aser sheni* does not need to be separated off but its holiness may be redeemed into a designated coin. We may either use our own coin, which after a certain amount of *ma'aser sheni* has been transferred to it, must be thrown into the sea, or a coin designated for this purpose by an appropriate organization such as [The Institute for Torah and the Land of Israel](#).

The Agricultural Tithes which can be Fulfilled Today

Since the tithes to the Levites and to the poor are not required to be eaten at the Temple Mount in a state of ritual purity, these two tithes can be fulfilled even today. A yearly estimate of our produce must be made, and a monetary donation of ten percent given to a Levi on a yearly basis and to a poor person during the appropriate years. It is possible to give these two tithes either directly to a Levite and to a poor person, or to an institution such as [The Institute for Torah and the Land of Israel](#) which provides the service of distributing the tithes for the Levite and the poor on a yearly basis.

Taking Tithes – One of the Hidden Mitzvot of Women

Taking tithes is in a way one of the special mitzvot of women. Even more so today, when unfortunately, most men are not farmers. It is mainly women who is responsible for kashrut of the home, shopping at farmers market or harvesting her herbs, and veggies to use in cooking for the home. The fact that the Mishna cautions the husband to remind his wife about the mitzvah of taking tithes on Friday afternoon, furthermore, supports the notion that taking *ma'aser* is a 'woman's mitzvah' as the Mishna teaches:

משנה מסכת שבת פרק ב משנה ז

שְׁלֹשָׁה דְּבָרִים צָרִיךְ אָדָם לומר בְּתוֹךְ בֵּיתוֹ עֶרֶב שַׁבָּת עִם הַשֶּׁכָּה. עֲשֵׂתֶם. עֲרַבְתֶּם הַדְּלִיקוּ אֶת הַנֵּר:
 "A person must say three things in his house on the eve of Shabbat just before night: Have you separated tithes? Have you prepared the 'eruv'? Light the [Shabbat] candle[s]!"
 (*Mishna Berachot 2:7*).

Just as it is the wife who causes the blessing of abundance into the home, as it states, "Honor your wives, that you may become rich" (*Babylonian Talmud, Baba Metzia 59a*), so is she the main one to separate tithes which brings about abundance.

תלמוד בבלי מסכת שבת דף קי"ט/א

עשירים שבארץ ישראל במה הן זוכין אמר לו בשביל שמעשרין שנאמר עשר תעשר עשר בשביל שתתעשר...

By what virtue do the wealthy of Eretz Yisrael merit their wealth? Because they tithe, as it is stated: "A tithe you shall tithe [*aser te'aser*] from all the crops of your seed that come out of the field each year" (*Devarim 14:22*). Take a tithe [*aser*] so that you will become wealthy [*titasher*] (*Babylonian Talmud, Shabbat 119a*).

"Generations will not be redeemed but for the merit of righteous women of that generation" (*Yalkut Shimoni 606:19*). In the merit of women being careful with the mitzvah of taking tithes even in its minimized state prior to the rebuilding of the Temple, may we merit to revive this vital mitzvah and experience eating *מַעֲשֵׂר שְׁנִי/ma'aser sheni* together on the Temple Mount in purity and holiness!