



Taxes in the Torah

What was the Torah's commandment regarding taxes, and can it be fulfilled in our day?

Taxes in Biblical Times

Taxes – our favorite topic. The debate on taxes goes on forever – it never seems to go out of style. Every government, whether the federal, state, city, or county – they all need our taxes.

Judaism also believes in taxes – but it's still cheaper!

In this week's Torah portion, Parshas Re'eh, we read, "Aser t'aser—You shall tithe." This refers to the mitzvah of Maaser. What we call taxes today, every Jewish farmer in ancient Israel would have to give of his field's produce back then.

First, the farmer would have to give something called Terumah, which means "donation," to the Kohanim, the priests of the Holy Temple. The Kohanim were people whose job was to be the spiritual leaders of the people. They did not own any fields or orchards. Their entire life was serving in the Temple and worrying about the spiritual needs of the Jewish Nation.

That's why every Jewish farmer had to allocate about two percent of his field's produce to the Kohanim—grain, wine, grapes and olive oil.

But that wasn't all—then came Maaser Rishon: the First Tithe, or simply "Maaser," as it is commonly known. After the farmer had given

Terumah, he would have to give 10 percent of whatever was left to the Levi. This was Maaser.

Now, giving Maaser to the Levi was a very serious matter indeed. While the farmer could choose which Kohen or Levi he would give his tithes to, he could not choose whether or not to give. That was something that everyone had to do.

Then came Maaser Sheini: the Second Tithe. Here, the farmer would take another ten percent from whatever produce was left after Terumah and Maaser Rishon. Bottom line, each farmer would end up giving over 20 percent of his produce to charity.

But Maaser Sheini was different than Terumah or Maaser. The ten percent of Maaser Sheini produce separated from the field would not be given directly to a local Kohen or Levi but rather, would be packed up and transported to Jerusalem, where the farmer would throw a party. He would invite his friends who lived in the Holy City, and together they'd feast on his fresh produce. (Some years, Maaser Shenii is given to the poor – Maaser Ani – but we won't go into that now.)

Now, this was quite strange. Wasn't the entire idea of Maaser to give to the other?! What happened to the Kohen, Levi or poor person here? The whole idea is to give to the person who does not have—to help those of limited means. What does it help if the farmer comes to Jerusalem to eat his own food? Nobody benefits from it! Where's the giving here?

And besides, what's the point of bothering a farmer, who's constantly busy managing his fields, to leave it all behind and drag his produce up to Jerusalem—just so he could eat it?! It's one thing if he were to donate it to the poor of Jerusalem. But eating it himself? He could do that at home! He doesn't need to drag himself to Jerusalem!

The answer lies in the story of the missing Ten Tribes.

The Story of the Ten Tribes

People often wonder, “What happened to the Ten Lost Tribes of Israel?” As we all know, the Jewish Nation as we know it today are descendants of only two of the Twelve Tribes, Judah and Benjamin, not counting the Kohanim and Levi'im among us, who come from the Tribe of Levi, which actually makes it three tribes, not two.

So what happened to three quarters of the Jewish people? To answer this, we need to go back a bit in Jewish history.

Immediately after the passing of King Solomon, the Kingdom of Israel was split into two. There was the Kingdom of Judah which ruled Jerusalem; that was the seat of the House of David, which was inhabited by the Tribes of Judah and Benjamin.

The Kingdom of Israel that was ruled by the Tribe of Ephraim, was inhabited by the remaining ten Tribes.

Now, the first king of the Kingdom of Israel was Yeravam ben Nevat. The first thing he did as king was to seal off the roads to Jerusalem. He didn't want his own people to make the regular pilgrimages to the Holy City three times a year, because if they did, they'd strengthen the economy of the Kingdom of Judah—and some of them might even decide to move to Jerusalem to live there. So Yeravam closed all the roads to Jerusalem.

The result was that the Jews began drifting away from the one spiritual center they had in those days—the Holy Temple in Jerusalem. In turn, they began drifting from Torah and mitzvos and slowly but surely assimilated. And when they were finally exiled from their land, they lost their Jewish identity completely, thus simply disappearing from the Jewish map.

And this is exactly what the Torah wanted to prevent.

The more the Jew visits Jerusalem, the more opportunities he has to be inspired and be connected to G-d. The Jew would visit the Holy Temple, see the Kohanim carrying out their sacred rituals, see the joy and passion with which they did their work, hear the singing of the Levi'im—it would be a deep experience that would influence him for months on end.

He would meet the members of the Sanhedrin, all the Torah scholars who lived in Jerusalem, he would hear a fiery speech from some great speaker, and he would come home fully refreshed. That's why the Torah wanted the Jew to come and eat his Maaser Sheini in Jerusalem.

When to Bring It

Now, seemingly, every Jew would go up to Jerusalem anyways three times a year, at Pesach, Shavuot and Sukkot. Why would he need to go again?

The commentators explain that at the holidays, Jerusalem was a scene of chaos. To put it in today's terms, it was like the airports before Thanksgiving. There were huge crowds, endless lines, people pushing, complaining and getting angry, and so on. On top of that, all the farmers in Jerusalem were in the middle of their seasons, so they popped into the city for a few days because they didn't have time to stay for long, and while they were there, they were not at ease. Their minds were elsewhere.

So when they would come to Jerusalem with their families to eat their Maaser Sheini, it was like a vacation. They would arrive with peace of mind, hang around for a week or two, and, in the course of their stay, do some serious spiritual growth.

But this still doesn't explain why this Maaser is not allocated to others but rather, to one's self—after all, didn't we say that the whole purpose of Maaser is to give to those who do not have?

Modern-Day Maaser Sheni

In our Parshah this week, the Torah tells us something very interesting: “Ki yirchak mimchah hamakom—If the place will be distant from you...” meaning, if you live far from Jerusalem and it’s not practical to drag ten percent of your crops with you to Jerusalem because it’s too far and too heavy, the Torah tells you, “V’nasata bakeseff—and you shall turn it to money.”

In other words, if you can’t physically drag it up, exchange it for cash—and instead of bringing the crops themselves, bring the value of the crops in cash. Then, once you get to Jerusalem, “you shall turn that money into whatever your soul desires: cattle, sheep, new wine or old wine, or whatever your soul desires, and you shall eat there before the L-rd, your G-d, and you shall rejoice, you and your household.”

What the Torah wants here is that the Jewish farmer give a boost to Jerusalem’s economy—but not by just handing cash to the poor but rather, to simply visit Jerusalem and spend money locally, thus supporting local business.

The Rebbe points out that this is a mitzvah in its own right. It’s not that you bring money if you have no alternative—it’s the concept of spending money locally in Jerusalem, to support the local economy of Jerusalem. Even if you live one step outside the walls of Jerusalem, the Talmud tells us that you’re considered living outside the city, and thus able to come in and do the mitzvah of Maaser Sheini (Likutei Sichos vol. 34 pg. 75).

We see here that a Jew has to make a certain effort—not to bring a truckload of his fruits to Jerusalem but rather, to exchange his fruits for money and then bring his money to Jerusalem. With that, he’ll strengthen the economy of Jerusalem and thus contribute in the best possible way to the Jewish community of Jerusalem.

Even today we see this phenomenon: Jews travel to Israel to visit and spend tens of thousands of dollars, whether on hotels, restaurants, and, of course, the most important tourist duty of all—shopping, and lots of it. If there's one thing Jewish visitors to Israel do, it's a lot of shopping—they buy and buy and don't feel too bad about it either, because in the end, they know that they are helping the economy of Israel.

This could be another form of Maaser Sheini in our day and age.