

# Torah Table Talk – *The Observant Life*

## Tithing and Taxes: Similarities and Differences

Taxation, by Rabbi David Fine , Page 551  
*Parshat Shelach Lekha*, Numbers 13:1-15:40

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### I. Introduction

There's a commonly quoted cliché that claims that the only things in life that are certain are death and taxes. Taxes are at least as old as the Jewish religion and possibly even older. In addition to tithing, there were a variety of different obligatory fees that our ancestors paid for the upkeep of the ancient temple. Men of drafting age paid a yearly half shekel, first fruit and first born animals were given by farmers to the temple, and a regular tax called *terumah* was paid to maintain the priestly caste. This was something of a *quid pro quo*: since *Kohanim* and Levites did not inherit land, the nation was obligated to provide them the means to maintain themselves. In our Torah portion, this *Shabbat*, we learn about one of these priestly taxes called *challah*. While this term has come to refer to the delicious eggy bread we eat on *Shabbat*, *challah* actually referred to a portion of dough that was set aside when baking bread. This portion belonged to the *kohanim*. Today, *kohanim* can no longer collect their *challah* but we still have the custom of setting aside a small amount of dough and then burning it in the oven so it cannot be consumed. Plain and simple, *challah* was a household tax that was provided to the priesthood. What can we learn from these various priestly taxes in viewing our contemporary system of taxation? What similarities are there between tithing and taxing?

**Numbers 15:17-21** The Lord spoke to Moses saying, Speak to the Israelite people and say to them: When you enter the land to which I am taking you, and you eat of the bread of the land, you shall set aside some as a gift (*terumah*) to the Lord; as the first yield of your baking, you shall set aside a loaf as a gift; you shall set it aside as a gift like the gift to the Lord from the first yield of your baking, throughout the ages.

### II. Sources and Resources

- a) All the choice first fruits of every kind, and all the gifts (*terumah*) of every kind - all of your contributions (*terumoteikhem*) - shall go to the priests. You shall give the first yield of your baking to the priest, that a blessing may rest upon your home. (*Ezekiel 44:30*)
- b) This passage describes that the *re'shit*, the first of the *arisah*, dough or kneading trough (called by the rabbi *challah*) be given to the priests. Its purpose, according to the prophet Ezekiel in 44:30, is that a "blessing may rest upon your home." The verse is instructive. It specifies "home" not "crop." Verses 17-21 are therefore directed to the non-farmer, who, like the farmer, is also made to feel that his provender should be subjected to a "first fruit" offering. In the case of the farmer the first fruits offering brings a blessing on the remainder of the crop. In the case of the non-farmer *challah* brings a blessing on his labors as is made explicit by the rabbis: "Rabbi Josiah said: for the sin of neglecting *challah* the fruits are not blessed and man's labors do not yield enough." (*Jacob Milgrom, The JPS Torah Commentary, Numbers*)
- c) The tithe was not assigned only to temples. As we learned from I Samuel 8:15, 17 and from Ugarit, it could be a royal tax that the king could exact and give to his officials. This ambiguity of the tithe as a royal tax on the one hand and a sacred donation on the other, is to be explained by the fact that the temples to which the tithe was assigned were royal temples. As such, the property and treasures in them were at the king's disposal... A further analogy between the sacred tithe and the royal one may be found in the priestly ordination, according to which the tithes of grain and "flow of the vat" are allocated to the Levites in return for their services that they perform in the Tabernacle... Despite the view of most moderns, the tithe in Numbers 18 is not voluntary but mandatory... (*J. Milgrom, The JPS Torah Commentary, Numbers, Exc. 46*)

- d) We have been taught that Rabbi Eliezer ben Jacob said: He who steals a *seah* of wheat, grinds it, kneads it into dough, bakes it, and even sets aside a portion as *hallah*--what blessing could he possibly utter? Surely he may not utter a blessing, for he would be blaspheming, as is it said, "The robber who utters a blessing blasphemes the Lord" (Ps. 10:3). (*Babylonian Talmud, Baba Kama 94a*)
- e) As far as Torah law goes, the duty of *challah* only applies in the Holy Land. That follows from the words of scriptural text.. "When you enter the land to which I am taking you," and "when you eat the bread of the land." Moreover, from the Hebrew words used in the Torah...the obligation of *challah* only applies when the whole Jewish nation and not only part of it dwells in the land of Israel. In the days of Ezra, therefore, when only a portion of the Jewish people returned to the Holy Land, the law of *challah* only applied rabbinically, even in the land of Israel. And today outside the Land of Israel our Sages have ordained the duty of *challah* merely as a reminder, "so that the teachings of *challah* should not be lost from the house of Israel - *Bikkurim 27b*." (*Dayan Dr. I Grunfeld, The Jewish Dietary Laws*)

### III. Reflections

At first glance, it might seem strange to find the law of *challah* just after the story of the spies. You will remember that Moses sends twelve spies to check out the land of Canaan. When ten of the spies return with a negative report and only two encourage the people to put their faith in God, the people panic and rebel. God punishes the nation; the whole generation that left Egypt must die out (except for the two faithful spies, Joshua and Caleb) before the people can enter the land. The chapter that follows the story of the spies contains a miscellany of laws, each of which begins with the words, "When you enter the land I am giving you," "When you enter the land to which I am taking you." These laws not only contain new responsibilities but there is also an underlying message of hope - despite their sin and rebellion, God still plans to bring them to the Promised Land. Setting aside *challah*, then, was a symbolic way of expressing the continued promise of Israel's journey and entrance into the land. This law was only applicable in the land of Canaan.

The people not only owed God a portion of their wealth; they were supposed to bring "the first," whether it is the first born animals, the first fruits or the first yield of your baking. God asked for the best. When we pay taxes, we search for ways to lessen the burden. For our ancestors taxes such as *challah* were seen as an act of devotion and love. Rabbi Fine writes that in paying taxes, while we are obligated to fulfill our duty, there is no virtue in paying a higher rate of taxation. "One could conceivably account for so many deductible expenses and employ so many other tax benefits that, in the end one owes nothing at all." In the Bible, there are no deductions. There are some taxes, however, in which the amount one pays is a balance of communal standards and individual generosity. This is particularly true in the area of giving *tzedakah* which was also a type of tax in the way it was administered. In the classical world collectors, there were whose job it was to collect funds for the communal welfare. But the sages allowed for an element of choice: ten percent of one's income was considered an average amount for one to provide, five percent was considered miserly and twenty percent was considered the generous limit that one should give. In the case of *challah*, there was a set amount that one was required to provide but there was room for one to be more generous.

The offering, however, had to be 'clean;' that is, even though the offering was being brought to the temple or precisely because it was being brought to the temple the offering had to be obtained in an honest fashion. To do otherwise was no different than committing an act of blasphemy. It is somewhat ironic that our own system of taxation demands openness but not necessarily honesty and righteousness in the way we collect money. How many criminals (like Al Capone) have gone to jail based on tax evasion rather than the heinous crimes they have committed?

### IV. How to Separate Challah

1. **Place the dough in front of you, before it has been formed into any sort of shape.** If you are separating *challah* from a loose batter, or if you forgot to separate *challah* before baking, see "Separating Challah After Baking."
2. **Some have the custom to give charity or wash hands (*netilat yadayim*) without a blessing before fulfilling the *mitzvah*.** This is a favorable time for personal requests and prayers.
3. **Recite the blessing.** It is the custom to stand while performing this *mitzvah*.

בְּרוּךְ אַתָּה יְיָ אֱלֹהֵינוּ מֶלֶךְ הָעוֹלָם, אֲשֶׁר קִדְּשָׁנוּ בְּמִצְוֹתָיו, וְצִוָּנוּ לְהַפְרִישׁ חֻלָּה.

*Baruch ata adonai eloheinu melech ha-olam asher kidshanu bimitzvotav vitzeevanu lihafreesh challah.*  
Blessed are You, Adonai our God, Sovereign of the universe, who sanctified us with His commandments and commanded us to separate challah.

**4. Remove a small piece from the dough, lift it, and say:**

*Haray zo challah. הֲרִי זוֹ חֻלָּה.* This is challah.

The piece of dough can be of any size. The custom is to separate a *kazayit*, 28 grams (approximately 1 ounce), or the size of a ping-pong ball.

**5. Burn the separated dough or wrap it in two layers and discard it.** It is preferable to burn the piece of dough that has been separated, but not in the oven. If the challah is burned on the gas range, it should first be well wrapped in aluminum foil so that the dough does not touch the grate. If burning the challah cannot easily be done, it may be wrapped in two layers of a material such as aluminum foil or plastic bags and discarded.

Adapted from the following website: [http://www.secretofchallah.com/50708/how\\_to\\_separate\\_challah](http://www.secretofchallah.com/50708/how_to_separate_challah)

### Questions to Ponder

1. When a person baked bread (which would have been daily), he/she had to set aside *challah* for the *kohanim*. How do you think the custom of *challah* affected the relationship between the kohanim, the priesthood, and the people as a whole?
2. According to the Talmud, three commandments are entrusted to women: *hadlakat nerot* - Shabbat candle lighting, *nidah* - immersion in the *mikvah*, and *challah*. Should Judaism highlight certain mitzvot for men and others for women? What happens if a man is baking bread?
3. Should we think of *tzedakah* as a tax - why or why not?
4. Why did the sages consider it to be blasphemy to recite a blessing over stolen goods or to use them for religious purposes? What should religious organizations do if they discover that the funds they have received were originally earned in an illegal fashion?
5. Why continue observing a priestly custom that is no longer applicable today? Do we have other such practices in Judaism?

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## **The Observant Life - Topics for weekly Study**

*Here are the topics from The Observant Life assigned as we read B'Midbar. It was hard connecting a Parshah with the remaining chapters in the book.*

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