

# DECLARATIONS AND TAXES

*by Rabbi Aron Tendler*

According to the accounting of the Chinuch, this week's Parsha begins with Mitzvos #606 and #607. Mitzvah #606 is the declaration that the farmer makes when offering his basket of Bikurim - new fruits to the Kohain in the Bais Hamikdash. Mitzvah #607 is the declaration that the farmer makes twice every seven years (Shemita), preferably in the Bais Hamikdash, on the last day of Pesach of the fourth year and on the seventh year of the Shemita cycle.

It is interesting that G-d would demand a verbal declaration in conjunction with the acts of bringing the Bikurim and the giving of the Maaser - tithes; and even more interesting is the content of the two declarations.

The Bikurim declaration briefly summarizes the history of our nation from Avraham until the people took possession of Eretz Yisroel. Following the text of the declaration the Torah states, (26:11) "And then you shall rejoice in all the good that G-d has given to you."

The Maaser declaration proclaims before G-d that the farmer had completely adhered to the laws of Maaser and concludes with the farmer's request for continued divine blessing.

Why does G-d associate these declarations with these specific Mitzvos? Why does the Bikurim declaration review Jewish history and conclude with the directive, "rejoice in all the good?" Why does the Maaser declaration demand a fiscal accounting from the farmer and concludes with his request for continued divine blessing?

Rav Hirsch explains, "Both these declarations refer to two institutions that have already been set down elsewhere in the Law. These are the offerings of the first fruits and the tithe, which are intended to express, by acts of profound ideal significance, the gratitude of the Jew for his land and for the material wealth derived from it" those two foundations of the nation's existence "and the Jew's understanding of the origin and purpose of these gifts." (R.S.R.Hirsch 26:1)

The first declaration underscores the total dependency of the farmer, and by extension the dependency of the entire nation and world, on G-d. From our earliest familial inception we were wanderers without a home. If not for G-d deeding to Avraham the Promised Land, if not for G-d leading the family of Yaakov from Canaan to Egypt and back, we would not be a nation and we would not have a land. Eretz Yisroel was gifted to us by virtue of G-d's largess, not because we deserved it. At first, the land did not belong to Avraham. G-d gave it to Avraham. Therefore, on the occasion of the ripening of the first fruits of our labor (see Darash Moshe) we reinforce the

awareness of our dependency in the public arena of the Bais Hamikdash. Symbolically, we give to G-d that which we think is ours but know to be G-d's.

Following the Bikurim declaration, the Torah mandates, "rejoice in all the good." In Michtav M'Eliyahu is recorded a lesson that Rav Dessler gave on the first chapter of Tehilim.

Rav Dessler explained that a Tzaddik (righteous person) is not someone protected from difficulties or pain. The Tzaddik is someone whose perspective on life frames all of life's inevitabilities, both good and bad, as positive. Every event is a revelation of G-d's intent and ultimate goodness. Therefore, the Tzaddik is always happy and content, despite the apparent pain and difficulties.

The Rasha (evil doer), on the other hand, sees life's ups and downs as random luck, some good and some bad. For the Rasha, the only dependable reality is the material present. Therefore, difficulties, pain, and the fear of future difficulties and pain, color everything, stripping away the temporal façade of joy and contentment. For the Tzaddik, pain is temporal and contentment is eternal. For the Rasha, contentment is temporal and pain is eternal.

Once the farmer acknowledges that his assumed successes are really G-d's doing and his property and produce G-d's gift to him, his family, and his nation, he is able to "rejoice in all the good."

For example, success is too often judged by comparison to the competition, rather than the actual success. The entrepreneur who profited 10 million dollars feels poor when his competitor profited 100 million.

The athlete who contracted a 5 million per year deal feels cheated when his colleague landed a 7 million per year contract.

The student with the B feels he should have gotten an A, and the student with the A is unhappy because someone else got an A+.

How often did we say to our parents or hear from our kids, "Don't worry, everyone messed up on the test, no one got higher than a C." Somehow, our sense of failure or disappointment was mitigated when no one else did any better.

"Rejoicing in all the good," demands that the farmer accept G-d's divine control in all things. What he has was "gifted" to him because it was G-d's intent. What was gifted to his neighbor with the greener grass and the nicer car is equally G-d's intent.

Maaser - tithes, symbolize responsibility for the personal and national whole. Not only is all that we have a gift from G-d, regardless of our presumed accomplishments, but we were given more to provide for others as well.

Rav Hirsch explains the purpose of the three different tithes.

1. The First Maaser: This was given to the Layvie symbolizing the cultivation of the spirit through the

study of Torah.

2. The Second Maaser: This was eaten by the owner in Yerushalayim symbolizing "the care of our bodies in a spirit of moral purity."

3. The Third Maaser: This was given to the poor symbolizing our duty and concern for the welfare of our fellow man. All three of the tithes involve using that which G-d has gifted us for His intended purposes.

The Mitzvah of Bikurim acknowledged our total dependency on G-d. He created it all and it all belongs to him. The Mitzvah of Maaser is the therefore. Therefore, we must use G-d's world for His purposes. We must attend to our spiritual development, to our moral development, and must be concerned that our fellow human beings have the same.

The farmer who proclaims before G-d and nation that he has fulfilled his obligation in giving all the Maaser, and has taken responsibility to use G-d's gifts as G-d intended, is empowered to ask for G-d's continued blessing.

"The realization of these three objectives should encompass the sum total of our mission. The life of a nation whose material endeavors are devoted to the achievement of these objective; a nation that has been freed of all egotism and moral corruption - should be so healthy and so close to human perfection that it may indeed presume to call upon G-d and to beseech His blessing, so that the nation may obtain the material means which it needs to continue its good endeavors." (R.S.R. Hirsch 26:15)

## **Parsha Review**

Following the last two Parshios that focused on Justice and the value of individual rights, Moshe directed the nation's attention to the realities of what it meant to live in Eretz Yisroel.

Our behaviors, as well as natural law, are subject to the word of G-d and interface with each other in the most intimate example of cause and effect. As the Chosen People, our lifestyle should manifest the ever-present mastery of the Creator over mankind and the realization of the connection between our adherence of Mitzvot and the laws of nature. This is most apparent in Eretz Yisroel. As Moshe told the Bnai Yisroel in Parshas Eikev, (11:12) "It is therefore a land constantly under Hashem's scrutiny..." As clearly as the rain and dew fall, the land reflects G-d's presence. Keeping the Mitzvos of the Torah proclaims in word and deed G-d's mastery over man and results in nature serving man as her accepted master. By ignoring or opposing the Torah we deny G-d's mastery over man; and in turn, nature opposes man's attempts at mastery over the natural world.

During the 40 years of the desert, the Jews were being prepared to accept the reality of Hashem's mastery and the responsibility of keeping His Mitzvos. Now, in Parshas Ki Savoe, as they were poised to cross the Yarden and assume their intended place as "... highest of all the nations on earth," (28:1) Moshe commanded a number of declarations and ceremonies. These ceremonies would

underscore the cause and effect relationship that exists between adherence to Torah, the laws of nature, and the divine responsiveness of the land.

## Preparing For Selichos

The moment we hear the Chazan (cantor) sing the hauntingly beautiful melodies of the Yomim Noraim, a hushed sense of expectation descends over the congregation. The Day of Judgment is almost here. Am I ready? Am I prepared? If not, it is definitely time to begin. This is the intended reaction to the Selichos which we will begin Saturday night, at midnight.

Chazal established two basic rules for Selichos:

1. Always start on a Sunday.
2. We must say Selichos for a minimum of 4 days prior to Rosh Hashana.

We start on Sunday to give ourselves the added advantage of starting our appeal while still cloaked in the sanctity of Shabbos. We start at midnight so as to grab every possible moment of preparation for the Day of Judgment.

We say Selichos for a minimum of 4 days to imitate the 4 day process of preparation that a Korban - sacrifice underwent before it could be offered on the Mizbeach (alter).

The Selichos themselves capture the hopes and tears of generations as they beseeched G-d for continued protection, forgiveness, and benevolence. Highlighting the entire service is the repetition of the 13 names of G-d as He manifests His love, compassion, and mercy for His people and universe. The names by which we refer to G-d (Hashem - the Name) describe how we wish G-d to relate to us at any given moment. Taught to Moshe in the aftermath of the Golden Calf, this 13-name formula evokes G-d's mercy.

Rosh Hashana means going to court, which should evoke in us an overwhelming sense of vulnerability. This feeling should humble us into recognizing how much we need G-d's mercy and forgiveness. Motzoei Shabbos (Saturday night), through the words of the Selichos, we will be able to express that sense of humility and vulnerability.

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