



SERMON RESOURCE FOR SHLUCHIM

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DOES THE TORAH BELIEVE IN TAXES?

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In loving memory of

Emil W. Herman ז"ל ר' מנחם זאב בן פנחס ז"ל
who loved and supported Torah learning.

TETZAVEH - ZOCHOR

DOES THE TORAH BELIEVE IN TAXES?

There's an ongoing debate in this country about taxes.

Some say we should raise taxes on the richest Americans and lower taxes on the poorest Americans. Others claim that that will destroy America's economy.

But long before America talked about taxes, Megillas Esther talked about taxes.

Tomorrow is Purim, on which we read the Megillah. Generally, everyone reads the bulk of the Megillah with great interest—but when it comes to the very end, where everyone gets tired, the last three verses contain a verse to which no one really pays any attention.

After the Megillah tells us that Mordechai became King Achashverosh's right-hand man and that he and Esther established the holiday of Purim, there is one verse that seems to have no connection to the entire Megillah story: "And King Achashverosh put a tax on the land and the islands of the sea."

Now, what does Achashverosh putting a tax on everyone have to do with the Purim story?

The Rebbe points out in a Sicha that it was Mordechai who influenced King Achashverosh as his right-hand man to tax all the citizens of his kingdom, which at that time was a world superpower. That's why this detail is mentioned in the Megillah—because Mordechai was the one who caused the taxes to be raised.

That may also be why the very next verse says that Mordechai was "liked by most of his brothers"—because some of them didn't exactly like their taxes going up. I guess we've changed very little since then!

But why indeed did Mordechai encourage and push the king to impose a tax? The Rebbe explains that it's not good for a person to only be a receiver—for citizens to only get from their country and not to give back. For the world to work properly, everyone must be givers too, not just receivers—everyone must contribute their part for the general good. That's why it's healthy for a country to impose a minimal basic tax on everyone, including the poor.

Over the past few weeks, we have been reading about the building of the Mishkan. Even there we find the concept of taxing the people.

In order to fund the sacrifices, a special "Half Shekel" tax was imposed upon each individual once a year. The Torah tells us that when it came to paying the *Machtzis HaShekel*, the half shekel, "the rich shall not give more and the poor shall not give less."

But when it came to building the Mishkan, Moshe Rabbeinu did not impose a tax. Just the opposite: When it came to the funding the construction of the Mishkan, the Torah tells us that "every man whose heart leads him to give" could give whatever he wanted. No one was obligated or forced to donate to the building of the Mishkan—and it was this approach that proved to be very effective. As we read in *Parshas Vayakhel*, the people donated so much that they had to announce that no one should make any more donations.

On the other hand, when Shlomo HaMelech, King Solomon, built the First *Beis HaMikdash*, he didn't depend on the Jewish People's donations, as last week's *Haftarah* tells us. Rather, he imposed a uniform tax on everyone: "And King Solomon raised a tax on all Israel."

And indeed, Shlomo HaMelech built a beautiful building. But after he finished building it, the king did not lower the taxes. After all, raising taxes is easy—but after you get used to a set income, it's hard to compromise on it, even if the original need for the taxes is gone. But what's more, Shlomo HaMelech continued raising taxes on the people to fund his standard of living.

Similarly, in Israel during the First Lebanon War in 1982, the "Travel Tax" was imposed. Anyone leaving Israel during that time would have to pay about 200 dollars in the form of a one-time tax to fund the war—but years after the war, the Travel Tax was still being collected.

When Shlomo HaMelech passed away, the *Book of Kings* tells us that the entire nation of Israel gathered in Shechem to crown Rechavam, the son of Shlomo, as King of Israel.

According to the Book of Kings, the Jewish People approached Rechavam, headed by Yeravam ben N'vat, asking him to lower taxes a bit. They said to him, "Your father made difficult our yoke, but you, now: be lighter than your father's difficult service and his heavy yoke... and we shall serve you." Rechavam replied that he would think about it and give them an answer in three days.

Rechavam then turned to the elders who had been his father advisors, asking them, "What is your opinion on the subject? What should I answer them? Should I lower the tax or not?" So they gave him a decision that over the course of time became a principle that we find even today, right here in the United States: the concept of the public servant.

It was Shlomo HaMelech's advisors who coined this phrase. They said to Rechavam: "If you shall be a servant today to this nation," listening to them and helping them, then they shall be a nation to you. In plain English? Serve the people. Serve their needs. Compromise on the tax.

But then he asked his own young advisors, the big "experts" in image control and media. They told him to tell the people: "My father loaded a heavy burden upon you, and I shall add to your burden. My father pained you with whips, and I shall pain you with scorpions." This basically means, "I'll show you yet who's the boss around here!"

So three days later, the entire nation returned to hear the response of the young king, who had chosen to listen to the advice of his young hotshot advisors. But when the people heard Rechavam's response, they became very angry. They said to him, "What portion have we in David? There is no inheritance in the Son of Yishai in your tents, O Israel!" In plain English: "Forget about us! We're finished with you!"

It was this response from Rechavam to the people that caused ten of the Tribes to secede from the Kingdom of David. They crowned Yeravam ben N'vat upon them and from that point on, there were two kingdoms in the Jewish People: the Kingdom of Judah and the Kingdom of Israel.

"Okay, very nice, rabbi," you're saying, "But what does this teach us? Should we tax or not tax?" But as always, Judaism has the answer for every question—including this one.

Halachah, Jewish law, tells us that a person is obligated to give 10% of his or her income to charity. It's really like a tax. It must be given. The Torah does not rely on the goodness of one's heart. However—and this is the Torah's biggest innovation, the

Torah gives the giver the freedom to choose who he or she gives the charity to—not whether to give or not.

So what we have here is a combination of obligation and choice. On the one hand, one is obligated to give tzedakah—and on the other hand, it's the person's choice to give to a poor person or to whatever organization he or she likes. The Torah doesn't decide for you who to give charity to—the Torah leaves this decision in your hands.

For example, in the times of the Beis HaMikdash, halachah obligated a Jewish farmer had to give Terumah, the agricultural donation to the Kohen, and Maaser, the 10% agricultural donation to the Kohen, from the produce of his fields. However, halachah did not obligate him to give to any particular Kohen: He is the one who decides which Kohen to give them to.

In other words, you have to give tzedakah—but when you give tzedakah where your heart desires, you're much more likely to feel the urgency of the mitzvah.

But the concept of how you do it holds true not just for tzedakah, but for Torah and mitzvos too.

The Talmud (Tractate Avodah Zarah 19a) states: "A person should always study Torah in a place his heart desires." This means, for a person to succeed in his Torah study, he needs to study a subject that interests him and which he enjoys.

Everyone must observe the mitzvos and study the Torah. However, everyone also has their personal niche: a particular mitzvah, a certain holiday, or a favorite Torah story. Judaism encourages you to pursue your niche—because that's the thing you'll do with all your passion. And in turn, that'll motivate you to do all the other mitzvos in the Torah. As Chasidic philosophy puts it, it's the "gate" through which all the other mitzvos are channeled.

So, should there be taxes? In short, yes. How much is another question and another debate—and I'm not here to get into politics. Should there be tzedakah? That's not even a question—the only question is: who to give to.

But the real question is: in what spirit should we give? And in what spirit should we do all the mitzvos, and study the Torah?

The answer to that, my friends, is motivation, not obligation.

We should give tzedakah not because we have to, and we do, but because we want to. And the same holds true for studying Torah and doing mitzvos—we should study those parts of the Torah that we enjoy. And we do those mitzvos that we enjoy.

So today, let us re-commit to a passionate, positive practice of Judaism—a Judaism that is meaningful, relevant, and yes, even fun.

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