**PARASHAT HASHAVUA**

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**PARASHAT KI TAVO**

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***Viddui Ma’aserot* (*Devarim* 26:12:15)**

**Rav Elchanan Samet**

26:12: When you have made an end of tithing all the tithe of your increase in the third year, which is the year of the tithe, and have given it to the Levite, to the stranger, to the fatherless, and to the widow, that they may eat within your gates, and be satisfied,

13: then you shall say before the Lord your God:

“I have put away the hallowed things out of my house, and also have given them to the Levite, and to the stranger, to the fatherless, and to the widow, according to all Your commandment which you have commanded me; I have not transgressed any of Your commandments, neither have I forgotten them.

14: I have not eaten thereof in my mourning, neither have I put away thereof, being unclean, nor given thereof for the dead; I have hearkened to the voice of the Lord my God, I have done according to all that You have commanded me.

15: Look forth from Your holy habitation, from heaven, and bless Your people Israel, and the land which You have given us, as You did swear to our fathers, a land flowing with milk and honey.”

**I. Three tithes and their laws**

The Torah obligates the Jewish People to set aside three types of tithes (*ma'aserot*)from the produce of their land:

1. In *Parashat* *Korach* (*Bemidbar* 18), it is stated:

18:21: And to the children of Levi, behold, I have given all the tithe in Israel for an inheritance, in return for their service which they serve, even the service of the Tent of Meeting.

23… and among the children of Israel they shall have no inheritance.

24: For the tithe of the children of Israel, which they set apart as a gift to the Lord, I have given to the Levites for an inheritance; therefore I have said to them: Among the children of Israel they shall have no inheritance.

The Levites are commanded in the continuation to set aside a gift for the priests, a tithe of the tithe that they received (*terumat ma'aser*). This gift is governed by the same law as the *teruma* that the people of Israel are obligated to the give to the priests – it is forbidden to non-priests and must be eaten in a state of purity. However, once they have given the *terumat ma'aser* to the priests, the rest of the *ma'aser* is considered like ordinary non-sanctified produce:

31: And you may eat it in every place,[[1]](#footnote-1) you and your households…

This is the tithe that is referred to in halakhic terms as *ma'aser rishon*, the first tithe, and it applies in all years of the Sabbatical cycle (to the exclusion of the year of *shemitta* itself).

2. In *Parashat* *Re'eh* (*Devarim* 14 and on), we find several *mitzvot* connected to the cycle of years. The first two *mitzvot* in that oration deal with the laws of *ma'aserot.* Regarding the first *ma'aser* discussed there, it is stated:

14:22: You shall surely tithe all the increase of your seed, that which is brought forth in the field year by year.

23: And you shall eat before the Lord your God, in the place which He shall choose to cause His name to dwell there, the tithe of your corn, of your wine, and of your oil… that you may learn to fear the Lord your God always.

In the continuation, the Torah allows one who lives far from God's chosen place to redeem this tithe with money and when he comes to the place that God will choose, to buy with this money various food items and eat them there.[[2]](#footnote-2)

This tithe and the possibility of redeeming it were already briefly mentioned at the end of the book of *Vayikra*, in chapter 27, which deals with the laws of redeeming consecrated property:

27:30: And all the tithe of the land, whether of the seed of the land or of the fruit of the tree, is the Lord's; it is holy to the Lord.

31: And if a man will redeem any of his tithe, he shall add to it the fifth part thereof.

This is the tithe that is referred to in halakhic terms as *ma'aser sheni*, the second tithe. It is eaten by its owner,[[3]](#footnote-3) but it is nevertheless called "holy to the Lord." It may not be eaten "in every place" (like *ma’aser rishon*), but only "in the place which the Lord shall choose," and in a state of ritual purity.

As for the obligation to set aside this tithe in the various years of the Sabbatical cycle, we will discuss the issue below.

3. Immediately after the section dealing with *ma’aser sheni*, it is stated:

14:28: At the end of every three years, even in the same year, you shall bring forth all the tithe of your increase and shall lay it up within your gates.

29: And the Levite, because he has no portion nor inheritance with you, and the stranger, and the fatherless, and the widow who are within your gates shall come and shall eat and be satisfied; that the Lord your God may bless you in all the work of your hand which you do.

Verse 28 teaches that "at the end of three years you shall take out all the tithes that you have to take out" (in the words of the Chizkuni), '"that if one had delayed to give his tithes of the first and second years [of the Sabbatical cycle], he must remove them from his house in the third year" (in the words of Rashi, referring to the end of the third year, i.e., the fourth year). These tithes he must lay up "within your gates."

Rashi interprets verse 29 as follows:

"And the Levite shall come" – and take the *ma’aser rishon*.[[4]](#footnote-4)

"And the stranger and the fatherless and the widow" – and take the *ma’aser sheni*, which belongs to the poor in that year [the third year of the Sabbatical cycle], and you shall not eat it yourself in Jerusalem, as you were bound to eat the *ma’aser sheni* of the [first] two years… As for you, go up to Jerusalem with the tithe of the first and second years which you have delayed, and make the confession there…

The *mitzva* contained in these verses is referred to by *Chazal* as *biur ma'aserot,* "the removal of tithes."[[5]](#footnote-5) After every three years of the Sabbatical cycle – that is, during the fourth and seventh years – the Torah commands to remove from the house all of the tithes that have accumulated during those three years and bring then to their assigned destination: the *ma’aser rishon* – to the Levite, and the *ma’aser sheni* – to take it up to the place which the Lord shall choose and to eat it there (and if he is unable to do so before the time assigned for its removal, he must remove it from the world).

Then, after he lays up the tithes of the three years that he had removed from his house, it is stated in verse 29 that not only the Levite shall come and eat the tithe meant for him, but also "the stranger, the fatherless, and the widow" – the poor – shall eat of these tithes. Thus, there is also a tithe meant for these people that must be laid up "at your gates"![[6]](#footnote-6)

This is mentioned again in the section dealing with the "confession" that must recited after removing the tithes from the house:

26:12: When you have made an end of tithing all the tithe of your increase in the third year, which is the year of tithing, and have given it to the Levite [Rashi: that which is his, i.e., *ma’aser rishon*], to the stranger, to the fatherless, and to the widow [Rashi: this is the pauper’s tithe, *ma'aser ani*], that they may eat within your gates, and be satisfied.

The time of this tithe is only in the third of every three years. *Chazal* established that during that year, *ma’aser ani* replaces *ma’aser sheni*. Instead of bringing a tenth of one's produce up to the place that the Lord shall choose and eating it there in a state of purity, the owner must give this tithe in the third and the sixth years of the Sabbatical cycle to the poor. This tithe is treated like ordinary produce and eaten "within your gates."[[7]](#footnote-7)

It turns out that what is stated in connection with *ma’aser sheni* (14:22) – "You shall surely tithe all the increase of your seed, that which is brought forth in the field **year by year"** – should not be understood in its literal sense, "in each and every year," but as the Ramban writes: "'Year by year**'** means that he does this two years one after the other [and then he skips a year]; thus the tradition of our Rabbis."[[8]](#footnote-8)

**II. Why was the section dealing with the tithe confession removed from its place?**

It is clearly evident that the verses in our *parasha* cited at the beginning of this study, *Devarim* 26:12-15, are a natural continuation of the laws of *ma'aserot* in chapter 14. To be more precise, the law stated in these verses completes the matter of *bi'ur ma'aserot* in 14:28-29. There we find the instruction to remove all of the *ma'aserot* from the house at the end of three years so that they may reach their intended destination, while in the complementary law in our *parasha* this required act becomes a condition for another *mitzva*:

12: **When** you have made an end of tithing all the tithe of your increase in the third year, which is the year of the tithe, and have given it to the Levite, to the stranger, to the fatherless, and to the widow…

The additional *mitzva* is a solemn statement that the person who has removed the *ma'aserot* from his house is commanded to make:

13: Then you shall say before the Lord your God: “I have put away the hallowed things out of my house…”

This statement continues until the end of the passage in verse 15.

Not only is there here a substantive and halakhic continuation, but stylistically as well, the vocabulary and the expressions of the *mitzva* in chapter 14 repeat themselves in chapter 26:

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| --- | --- |
| 14:28-29 | 26:12-15 |
| 28: At the end of every three years, even in the same year, you shall bring forth **all the tithe of your increase…**29: **And the Levite…**, **and the stranger, and the fatherless, and the widow,** that are **within your gates,** shall come, **and shall eat and be satisfied;** that the Lord Your God may **bless** you.  | When you have made an end of tithing **all the tithe of your increase** in the third year, which is the year of the tithe, and have given it **to the Levite, to the stranger, to the fatherless,** **and to the widow, that they may eat within your gates, and be satisfied…** Look forth from your holy habitation…, from heaven, and **bless** Your people Israel… |

Why was the *mitzva* of Tithe Confession – or *viddui ma'aserot*, as the *mitzva* in our *parasha* is called by *Chazal –* not written in the oration concerning the commandments that begins in *Devarim* 14:22, in its appropriate place, following the *mitzva* of *biur ma'aserot* (which includes the *mitzva* of *ma’aser ani*)?[[9]](#footnote-9)

R. D. Tz. Hoffman answers as follows in his commentary to our *parasha*:

Verses 12-15 that were stated here ostensibly belong to there (14:28-29), but they were set here because the *mitzva* of *viddui ma'aser* is similar to the *mitzva* of *viddui bikkurim* (written before it: 26:1-11), and so it is like a continuation of the previous section. The first sectioncomes to say that we must bring before the Holy One, blessed be He, the gifts that we are bound to bring, and the second section comes to say that **after** we have given **all** the gifts that are required, we should ask the Holy One, blessed be He, to bless His people and His land in reward for fulfilling these *mitzvot*. In the same manner that it is stated above in verse 5 [in the *mitzva* of *viddui bikkurim*]: "and you shall say before the Lord your God," so it is stated in verse 13 [in the *mitzva* of *viddui ma'aser*], and this is the reason for the juxtaposition of the sections.

But is the juxtaposition of the sections dealing with *mikra bikkurim* and *viddui ma'aserot,* which have a certain similarity, so important that it justifies uprooting a section from its natural place and from a far more essential juxtaposition?

Nechama Leibowitz, in her study of *viddui ma'aser* (*Studies in Devarim,* pp. 275-276), expands upon the meaning of this juxtaposition and notes also the difference between the two sections:

The Ramban observed [in *Parashat Re'eh*] that "this subject should be elaborated on in a later section" (i.e., in our *parasha*). The question then arises: Why was it not all written there?

In order to juxtapose the Tithe Confession with the First-fruits Recitation. There is a similarity between them. In both, the Israelite comes to the place chosen by God[[10]](#footnote-10) (in verses 5 and 13 respectively, it says: "You shall say before the Lord"), makes his declaration, performs the commandment, and goes on his way. There is also a connection between the two declarations, though the difference between them is even more striking. In the case of the first-fruits the individual speaks in the name of the whole community: "I have come to the land which the Lord promised to our fathers." But henceforth the declaration is in the plural: "They afflicted us," "they imposed on us hard labor," "we cried out," "the Lord brought us out," "He brought us," until the place where he speaks of his personal performance of the precept:"And now behold **I have brought…**." In the Tithe Confession, on the other hand, the individual speaks **the whole time** as an individual, in the singular.

There, on the one hand, Israel's weakness, sufferings, and cry are emphasized - "our affliction, our toil, and our oppression," and on the other, the greatness of God is stressed, His bounty "that which He gave us." The verb "give" occurs six times in the third person singular referring to God as the giver of the land and dispenser of bounty to Israel and as an expression of gratitude: "Behold I have brought" from that which "He gave me."

Here in the Tithe Confession, the emphasis is not placed on what the Lord did to an Israelite or the Jewish people, what the Lord did for him; stress is placed on what the Israelite did, what he did not forget, not neglect to do, not spoil, as one counting small change, concluding: "I have done all which You commanded me."

There is thus indeed a connection between the two declarations, but the connection is contrasting (contrast between an individual speaking in the name of the people and an individual speaking only in his own name; contrast between relating to God's goodness and giving and relating to the speaker's good deeds in the realm of observing God's *mitzvot*).

What is the reason for these contrasts? And what is the significance of the juxtaposition of these two sections, such that it overrides the natural association of the section dealing with the Tithe Confession to the section dealing with Tithe Removal in chapter 14?

In order to answer these questions, it should be noted that the two halakhic sectionswhose juxtaposition we are discussing – the section of the First-fruits Recitation and the section of the Tithe Confession – are the two *mitzvot* that close Moshe's orations concerning the *mitzvot* in our book, orations that began in chapter 4 in *Parashat Va'etchanan* and continued until the end of chapter 26 in our *parasha*.[[11]](#footnote-11)

There seems to be a special reason for placing these two sections, both of which contain a solemn declaration on the part of one who is fulfilling the *mitzva* discussed in that section, as the conclusion of all the orations concerning the *mitzvot*.

There is a fundamental difference between the two declarations imposed on those who keep the two *mitzvot* – the *mitzva* of bringing the first-fruits to the Temple and the *mitzva* of removing the *ma'aserot* from one's house. The declaration made by the one bringing the first-fruits contains the human confirmation of the Israelite as representative of the entire people, that God has kept His covenant with the patriarchs in full. He brought Israel forth from Egypt and brought them to *Eretz* *Yisrael* and has given them and continues to give them all good.[[12]](#footnote-12)

In the Tithe Confession, on the other hand, the Israelite stresses what **he** did or did not do:

I have put away… and also have given… **according to all Your commandment which You have commanded me; I have not transgressed any of Your commandments, neither have I forgotten them.**

I have not eaten… neither have I put away… nor given thereof…; **I have hearkened to the voice of the Lord my God, I have done according to all that You have commanded me.**

The combination of these two declarations expresses the perfect reciprocal relationship between God and Israel: God fulfills His promise to Israel as a people (which shapes the good life of every single farmer in the nation), while each individual member of Israel obeys God's voice and does as He has commanded.

This is the ideal state in the relationship between God and Israel that Moshe wishes to reach in his orations in the book of *Devarim*. And what more appropriate way is there to end the orations concerning the *mitzvot* than with a *mitzva* that contains a prayer for the continuation of this ideal mutual relationship:

26:15: Look forth from Your holy habitation, from heaven, and bless Your people Israel, and the land which You have given us, as You did swear to our fathers, a land flowing with milk and honey.

This is the way the Mishna expounded this prayer (*Ma'aser Sheni* 5:13):

"Look forth from Your holy habitation" – We have done as You have decreed; so too You do as You have promised us.

"and bless Your people Israel" – with sons and daughters.

"and the land which You have given us" – with dew and rain.[[13]](#footnote-13)

The next division of orations in the book of *Devarim* is the division of orations concerning the covenant. In these orations Israel will be commanded about making a covenant when they enter the land on Mount Gerizim and Mount Eival, whereas in the plains of Moav Moshe will already now make a covenant with them, before he parts from them.

The conclusion of the orations concerning the *mitzvot* with the First-fruits Recitation and the Tithe Confession precedes the orations concerning the covenant and presents the mutual relationship between God and Israel as a covenantal relationship founded on the keeping of the *mitzvot*, the giving of which has now concluded with these two *mitzvot*.

The Abravanel explains the timing of the covenant in the plains of Moav in his commentary to *Parashat Nitzavim* (29:9-12):

Since now God wants to perform an act of kindness for them… taking possession of the Holy Land, it was necessary to enter into a new covenant… on taking possession of the land.[[14]](#footnote-14)

Indeed, the two *mitzvot* that conclude the orations concerning the *mitzvot* and constitute a preparatory stage for the covenant in the plains of Moav are *mitzvot* that depend on the land and are related to the various gifts that the Israelite farmer must bring from his produce: bringing the first-fruits to the Temple and giving the various tithes to whom the Torah designated them.

Rabbi Hoffman notes that the two declarations included in these sections are preceded by the words: "And you shall say before the Lord your God." We wish to add that the conclusions of both of these orations contain the words: "A land flowing with milk and honey."[[15]](#footnote-15)

**III. The literary structure of the section**

Let us briefly examine the structure of the section under discussion. There are four verses in this section, each verse constituting a short paragraph. Verse 12 contains an account of the deeds performed by the addressee of this *mitzva,* which constitute conditions for the *mitzva* of Tithe Confession that immediately follows. The next three verses are the text of the declaration that the Torah commands this person, who has fulfilled his obligations, to state before God. In verse 13, he specifies in first person and in direct address to God that which **he did,** whereas in verse 14 he specifies what **he did not do.** Both what he did and what he did not do were what he was commanded by God. In verse 15, the person concludes his declaration with a prayer that God should bless the people and the land.

This short section is divided into two halves of equal length – 42 words in each – in the following manner:

1. When you have made an end of tithing all the tithe of your increase in the third year, which is the year of the tithe, and have given it to the Levite, to the stranger, to the fatherless, and to the widow, that they may eat within your gates, and be satisfied, then you shall say before the Lord your God:

2. I **have put away** the hallowed things out of my house, **and** also **have given** them to the Levite, and to the stranger, to the fatherless, and to the widow, **according to all Your commandment which you have commanded me;** I have not transgressed any of Your commandments, neither have I forgotten them.

3. I have not eaten thereof in my mourning, **neither have I put away** thereof, being unclean, **nor given** thereof for the dead; I have hearkened to the voice of the Lord my God, I have done **according to all that You have commanded me.**

4. Look forth from Your holy habitation, from heaven, and bless Your people Israel, and the land which You have given us, as You did swear to our fathers, a land flowing with milk and honey.

The first half deals with the manifest actions performed by the person, first an objective account on the part of the Torah, followed by a report about them by the person: "**When you have made an end** of tithing" – "**I have put away** the hallowed things…"; "**and have given** it to the Levite, and the stranger**" “and** also **have given** them to the Levite and the stranger."

The second half deals with hidden matters, first with what the person **did not do** contrary to God's command (and therefore is not obvious), and then with the hidden blessing with which God will bless His people and His land from heaven.

The parallel between the two parts of the confession (2-3) is verbal and manifest, and usually contrasting:

"Ihave put away **the hallowed things"** – "**neither** have I put away thereof, **being unclean"**

“and also have given them **to the Levite, and to the stranger, to the fatherless, and to the widow"** – "**nor** given thereof **for the dead"**

**"**according to all Your commandment which you have commanded me" – "according to all that You have commanded me"[[16]](#footnote-16)

The parallel between the opening of the section and its conclusion is not verbal but rather substantive. The opening verse contains a description of the person's actions (not by the person himself, but by the Torah), whereas the closing verse spells out the actions of God that are sought as reward for the human deeds.

One word runs through all four elements of our section – the verb "give," with various different inflections:[[17]](#footnote-17) "and **have given** it to the Levite, to the stranger, to the fatherless, and to the widow"; **and** also **have given** them to the Levite…"; **"nor given** thereof for the dead"; and the land which **You have given** us… a land flowing with milk and honey."

God **has given** us this good land so that we may **give** of its blessed produce to the Levites, who serve in the Temple and have no inheritance in the land; to the poor, who cannot bring forth bread from the land; to the stranger, who has no part in the land; to the fatherless and the widow, who do not have someone who will work the land for them. By virtue of our **giving,** God will bless **the givers,** "Your people, Israel," as well as the **gift** that He gave them, "the land," that it will flow with milk and honey and yield its fruits to its inhabitants.

**IV. Why is the declaration made in our section called a “confession?”**

The designation by which *Chazal* refer to the declaration that the Torah puts in the mouth of one who removes his tithes from his house – Tithe **Confession** (*viddui ma'aserot*) – is strange. This is what the *mishna* (*Ma'aser Sheni* 5:10) says:

In the afternoon of the last festival-day, **the confession was made. How was the confession made? "**I have removed he holy things from the house…."

Although the noun "confession" (*viddui*)does not appear in Scripture, verbs derived from the root *yod-dalet-heh* in the *hitpa'el* conjugation appear 11 times in Scripture in the sense of confessing one's sins to God, as part of prayer and repentance for the sake of atonement. *Chazal* derived from this verb the noun *viddui*, meaning the words by way of which a person confesses his sins to God.[[18]](#footnote-18)

Confession stands at the heart of the Yom Kippur service, both in the Temple, where the High Priest confesses sins several times over the course of the day, as well as in the synagogue, where confession is made in each of the day's prayers.

In the last *mishna* of tractate *Ma'aser Sheni*, we find a slightly different noun, derived from the same root, for the declaration in our *parasha*:

Yochanan the High Priest set aside **the confession of the tithes (*hodayot ma'aser*)**.[[19]](#footnote-19)

That is to say, he cancelled the recitation of the Tithe Confession, because in his time, the days of the Second Temple, people would give the *ma’aser rishon* to the priests and not to the Levites, and it was impossible for them to say: "and also have given them to the Levite."

What is the idea of the confession made by one who removes his tithes from his house in our section? He does not confess his sins before God; on the contrary, he happily and proudly notes that he has **not** sinned: "I have not transgressed any of Your commandments, neither have I forgotten them"; "I have hearkened to the voice of the Lord, I have done according to all that You have commanded me." Is this a confession? Is the verb found in the *mishna* (*mitvadin*), "confess," appropriate for such a declaration? Even *hoda'a* to God in the sense of praise and thanksgiving is not found here, but only a prayer: "Look forth… and bless Your people Israel"!

If so, Tithe Confession or Tithe Praise is not the appropriate designation for the declaration made in our section, not in Biblical Hebrew and not even in Rabbinic Hebrew!

This question leads us to clarify the reason for this Torah commandment, to spell out "before the Lord" our good deeds and the caution that we practice with respect to His commandments in the area of tithes. This is indeed puzzling: For what purpose do we do this?

The Rashbam offers a brief answer, in his usual manner:

13: "And you shall say before the Lord your God" – This is what the Holy One, blessed be He, commanded, so that a person not say that he will hold back his tithes and lie to the Holy One, blessed be He.

In other words, that fact that one knows that he is obligated to say these things **before God** will prevent him from thinking that he will hold back his tithes. A person is liable to make light of the correct and accurate manner of observing one of God's *mitzvot*, and even to transgress it with contempt. But when he knows that he will have to "declare" before God that he has kept the *mitzva* perfectly, this in itself can serve as a goad to fulfill the *mitzva* in a perfect manner.[[20]](#footnote-20)

Indeed, in the final chapter of tractate *Ma'asar Sheni*, we find in *mishna* 12:

"I have not eaten thereof in my mourning" – lo, if he had eaten thereof in his mourning, he cannot make the confession.

"Neither have I removed any thereof when unclean" – lo, if he had set it apart in uncleanness, he cannot make the confession.

In a different direction, and out of a delicate psychological understanding, R. Kook answers our question in his book *Ein Ayah* on the *aggadot* of *Chazal*, in his commentary on the Mishnah in tractate *Ma'aser* *Sheni*, in which the obligation to recite the Tithe Confession appears:[[21]](#footnote-21)

Just as it must be imprinted upon a person the magnitude of his obligation in his service of God, doing good, and the sanctity of deeds and ways and the perfection of beliefs and qualities... and therefore this is the trait of the righteous, that they look upon themselves as being short in righteousness and good deeds… nevertheless, it is not good for a person that this trait will influence him too much, to the point that it allows him no rest, and steals his joy and gladness and peace of mind…

Therefore, the Torah gave us a way to awaken, **that a person must also rejoice at times and give verbal expression to a good deed that he performed.** This in proper measure to strengthen his heart in service…. It is fitting that he find peace in his soul and fill himself with happiness and peace, and not always see himself as wicked and as having fallen short even in a place where he truly fulfilled his obligation.

Therefore, just as there is great benefit for the repair of his soul **in the confession of his iniquities,** so too there is benefit at fixed times, which are distant and not as frequent as the confession of sins… also **in the confession of his *mitzvot***, so that he may rejoice in them in his heart and strengthen his way of life in the path of God.

In the continuation he notes that the various obligations concerning which a person confesses when he recites the Tithe Confession "include all the obligations of the Torah and reason, as they are in six groups, namely: negative commandments and positive commandments, *mitzvot* falling upon the community and *mitzvot* falling upon the individual, between man and God and between man and his fellow, all of which find a place in the obligatory gifts" – and he spells this out.

Thus, setting aside tithes in the correct manner includes the fundamentals of all of the obligations falling upon a person. To teach this rule the Torah came out with the *mitzva* of Tithe Confession, that a person should not always judge himself in an excessively negative manner and find himself culpable and failing to fulfill his obligation even in a place where he is fulfilling it. Rather, he must judge himself in a true manner, with an open eye, to know his deeds and to find peace of mind and joy of heart in his good deeds….

Therefore, we need at times the **confession of *mitzvot,*** to strengthen our hearts in the way of God, just as we need the **confession of sins,** so that we may turn away from evil.

R. Kook goes on to clarify the law taught in our *mishna* that the time for Tithe Confession is on **the last** festival day of Pesach **in the afternoon:**

It is also exceedingly correct to imprint in human nature the qualities of integrity and modesty: That even where according to the Torah one is **commanded** to speak in praise of his actions that he performed in proper manner, nevertheless he should inclined by nature to humility and modesty, to the point that it is a burden to him, and he should push it off to the extent possible, until he comes to fulfill this obligation only at the latest possible moment, that cannot be further delayed. Since the time for this *mitzva* is on the festival day of Pesach, as received by *Chazal* [see note 6], he should push it off to the latest time that he is obligated to fulfill his Maker's commandment – the afternoon of the last festival day.

The reasons for the *mitzva* of Tithe Confession, and especially the reason offered by R. Kook, bring the Tithe Confession closer to confession of sins. According to R. Kook, Tithe Confession is sort of a mirror image of the confession of sins, but the reason for these two confessions is the same: "Just as there is great benefit for the repair of his soul in the confession of his iniquities,so too there is benefit… in the confession of his *mitzvot*, so that he may rejoice in them in his heart and strengthen his way of life in the path of God."

It is possible that this is what *Chazal* were hinting at when they gave the declaration in our *parasha* the puzzling name Tithe Confession – to allude to the reason for this declaration and to bring it closer to the opposite confession that is recited with a broken heart and with the regret of the person confessing his sins to God.[[22]](#footnote-22)

(Translated by David Strauss)

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1. "In every place" means not necessarily "in the place which the Lord shall choose," as in the law of *ma’aser sheni*, which will be discussed below. "'In every place' – even in a graveyard" (Rashi, following the *Sifrei*, ad loc.); that is to say, it can be eaten in a state of ritual impurity. [↑](#footnote-ref-1)
2. This tithe is mentioned two more times in *Parashat Re'eh* in the oration in chapter 12:

12:6: And to there [the place which the Lord shall choose] you shall bring your burnt-offerings, and your sacrifices, and your **tithes** [Rashi: "the tithe of the cattle and *ma’aser sheni*, in order to consume them within the wall"].

11: Then it shall come to pass that the place which the Lord your God shall choose to cause His name to dwell there, to there shall you bring all that I command you: your burnt-offerings, and your sacrifices, your **tithes**, and the offering of your hand…. [↑](#footnote-ref-2)
3. At the end of passage dealing with *ma’aser sheni*, it is stated (v. 26): "And you shall eat there before the Lord your God, and you shall rejoice, you and your household." Even though the following verse states: "And the Levite that is within your gates, you shall not forsake him, for he has no portion nor inheritance with you," Rashi explains this: "'And the Levite… you shall not forsake' – by not giving him *ma’aser rishon*." The Ibn Ezra clarifies the need for this command: "Since mention was made of *ma’aser sheni*, it says: Think not that you will fulfill your obligation with *ma’aser sheni* alone." Indeed, the same reason is given here for not forsaking the Levite as what appears in *Parashat Korach* for the *mitzva* of *ma’aser rishon*. See also the next note. [↑](#footnote-ref-3)
4. The reason that is embedded in the verse for the Levite's coming to take the tithe – "for he has no portion nor inheritance with you" – alludes to the fact that this is the tithe that is designated for him, for it is with this reason that the Torah justifies this tithe in *Bemidbar* 18:24. [↑](#footnote-ref-4)
5. This is certainly under the influence of the “Tithe Confession” that we will discuss in our study below, in which the confessor says (26:13): "I have put away [*bi'arti*]the hallowed things out of my house," referring to *ma’aser sheni* (and *neta reva'i*), which is called "holy to the Lord." According to the wording of the *mitzva* in chapter 14 – "You shall bring forth [*totzi*]all of the tithe of your produce" – one might have called this *mitzva* "*hotza'at ma'aserot*, "the bringing forth of tithes." The enumerators of the *mitzvot* did not count this commandmentas a separate *mitzva*, but rather included it in the *mitzva* of Tithe Confession in our *parasha*. [↑](#footnote-ref-5)
6. Of course, the *ma’aser sheni* of the first and second years is not included in what he brought forth and lay "at your gates," as it may be eaten only in the place which the Lord shall choose and it is fit for the owner of the tithe and his household.

*Chazal* learned in the Midrash Halakha that the removal of tithes after the third year includes the removal of **all** the gifts that a person must set aside from the produce of his land. This is what is taught in Mishna *Ma'aser Sheni* 5:6:

On the eve of the first festival day [the Rambam reads: "the last festival day," which is also the reading of the *Sifrei*] of Pesach in the fourth and in the seventh [years of the Sabbatical cycle], the removal was performed. How so? *Teruma* and *terumat ma'aser* were given to their owners, *ma’aser rishon* was given to its owner, *ma’aser ani* was given to its owner, and *ma’aser sheni* and first-fruits [which could no longer be brought up to Jerusalem] were removed from everywhere [from the world]. [↑](#footnote-ref-6)
7. In the *Sifrei* (*Ki Tavo* 302),this is learned from the designation of the third year in *Devarim* 16:12 as "the year of the tithe":

“The year of the tithe” – the year in which only one of the two tithes that applied in the two preceding years applies. For in the first year of the Sabbatical cycle, there is *ma’aser rishon*… and *ma’aser sheni*… totaling two tithes. And it comes here and teaches you that in the third year, these two tithes do not apply, but only one. And which is it? *Ma’aser rishon*. And in place of *ma’aser sheni*, give *ma’aser ani*."

This is difficult to understand: The third year is not "the year of the tithe" – the year of *ma’aser rishon* alone – for in it as well there are two tithes – *ma’aser rishon* and *ma’aser ani*. There is thus no reason to call it "the year of the tithe." The meaning of the *Sifrei* appears to be different: "You might say that two tithes apply" – *ma’aser sheni* and *ma’aser ani* (and we are not dealing now with *ma’aser rishon*, for it applies every year). "Therefore the verse states: 'the year of the tithe' – one tithe applies in it and not two tithes." That is to say, only *ma’aser ani* applies (as this is explicitly stated in the verse with respect to the third year in chapter 14 and in chapter 26), and *ma’aser sheni* does not apply. Such an explanation arises from *Midrash Ha-Gadol* to 26:12 (p. 596): "You might say that two tithes apply in it – ***ma’aser sheni* and *ma’aser ani***..."

This still requires explanation: Why is a year in which only *ma’aser ani* applies called "the year of the tithe," whereas a year in which only *ma’aser sheni* applies is not called by that name? The answer is simple: *Ma’aser sheni* is eaten by its owner; there is no law of giving it to another person, and it is not experienced as a loss of produce to the owner. In contrast, *ma’aser ani* is given to the needy, and therefore the year in which it applies is "the year of **giving** tithe." See also R. Hoffman's commentary to 26:12, where he explains the verse itself in this manner.

The words of R. Yehoshua ben Levi in *Rosh Hashana* 12b can be explained in a similar fashion:

"When you have made an end of tithing all the tithe of your produce in the third year, the year of the tithe” - the year in which there is only one tithe. How so? [He gives] *ma’aser rishon* and *ma’aser ani*, and *ma’aser sheni* is omitted.

This means: the year in which there is only one of the two tithes – *ma’aser sheni* and *ma’aser ani*. But *ma’aser rishon* is not considered regarding the name of this year for the reasons offered in the *gemara*. [↑](#footnote-ref-7)
8. "The tradition of our Rabbis" appears in the *Sifrei* and in the words of R. Yehoshua ben Levi in tractate *Rosh Hashana* cited in the previous note. The Ramban's explanation of the words "year by year" is found also in *Midrash Aggada* to *Devarim* 14:22.

It is clear from the words of the Ramban that it is only because of "the tradition of our Rabbis" that we are to explain the matter in this manner, and not because this is the plain meaning of the text. Indeed, in the sectarian Halakha, which was followed by various sects in the Second Temple period, there appears to be an opinion that *ma’aser sheni* is given all six years, in accordance with the plain meaning of the expression "year by year." According to this opinion, it is possible that *ma’aser ani* in the third and the sixth years is **in addition** to *ma’aser sheni*. According to this, the expression, "the third year, the year of the tithe," means the year of the **additional** tithe, *ma’aser ani*. This view is found in the book of Jubilees 32:10-11 and in one version of the book of Tobias (long version 1, 7-8). There may be an allusion to this also in Targum Yonatan to *Devarim* 26:12-13. To our great surprise, it is found also in the words of the Ibn Ezra, in his commentary to 14:28: "'At the end of every three years' – this is a third tithe [*ma’aser ani*], and one does not set aside this year *ma’aser sheni*. **And some say that he sets aside all three of them."** [↑](#footnote-ref-8)
9. We have briefly addressed this question and its answer in our study of *Parashat Ki Tavo*, second series, section I. Here we expand upon what we wrote there, for here is the proper forum for the discussion. [↑](#footnote-ref-9)
10. Whether the Tithe Confession must be recited specifically "in the place which the Lord shall choose," and not "within your gates," is the subject of a dispute between the Rambam and the Ra'avad in *Hilkhot Ma'aser Sheni* 11:4. One of the ramifications of this dispute is whether the Tithe Confession applies in our day. [↑](#footnote-ref-10)
11. a. The continuity of the orations included in these twenty-two chapters stems from the fact that there is no passage in these chapters that interrupts the words of Moshe, who speaks in the first person. The last break was at the end of chapter 4 (verses 41-49), where the Torah describes Moshe in third person, and the next break is at 27:1, where it says: "And Moshe and the elders of Israel commanded the people, saying…," and there begin the orations concerning the covenant.

b. This lengthy and continuous section of the orations concerning the *mitzvot*, which is the primary unit in the book of *Devarim*, is not of a uniform character, but is rather divided into two large parts. Chapters 5-11 (*Parashot Va'etchanan* and *Eikev*) contain orations with a rhetorical-educational character, and the *mitzvot* scattered within them are general *mitzvot*: the prohibition of idolatry is repeated in different contexts, and in contrast to it there are the *mitzvot* of loving and fearing God, and the command to listen to the voice of God and keep His commandments is repeated many times. Chapters 12-26 (*Parashot Re'eh*, *Shofetim*, *Ki-Tetze*, and the beginning of *Ki-Tavo*) are of a different character: The orations concerning the *mitzvot* in these chapters include dozens of halakhic sections that ​​detail very many *mitzvot*. [↑](#footnote-ref-11)
12. Regarding making this declaration specifically at the time of bringing first-fruits, see our study of *Parashat Ki-Tavo*, first series. [↑](#footnote-ref-12)
13. Rashi in his commentary writes in a brief but inclusive manner: "We have done what You have laid upon us; do You now what lies upon You to do, because You have said (*Vayikra* 26:4): 'If you walk in My ordinances… then I will give you rain in its season,'" referring to all that is stated in the blessing in *Parashat Bechukotai*. [↑](#footnote-ref-13)
14. A broader discussion of the reason for the making of the covenant in the plains of Moav is found in our study of *Parashat Ki Tavo*, second series, section IV. [↑](#footnote-ref-14)
15. In the First-fruits Declaration, these words conclude the historical review given by the person bringing the first-fruits: "And He has brought us to this place, and has given us this land, a land flowing with milk and honey" (26:9). In the Tithe Confession, they come at the end of the request: "Look forth from Your holy habitation, from heaven, and bless Your people Israel, and the land which You have given us, as You did swear to our fathers, a land flowing with milk and honey" (26:15). Their role from a grammatical perspective requires explanation. These words of conclusion may be part of the request: "Bless… the land… **that it be** a land flowing with milk and honey." This is the way these words were understood in the *mishna*, the first part of which was cited above: "'A land flowing with milk and honey' – that it [the land] may grant a good taste in the fruit." The Ibn Ezra explained similarly: "And the meaning of 'a land flowing with milk and honey' – that it be that way always." Rashi, however, saw in these words a continuation of the description of the land that God gave us as He had promised to our fathers: "'Which you have given us, as You swore to our fathers' – to give it to us, and indeed You have kept Your promise, giving us a land flowing with milk and honey." The Ramban explains his words: "If so, the verse means: 'And the land which You have given us, a land flowing with milk and honey, as You did swear to our fathers." [↑](#footnote-ref-15)
16. It stands to reason that these parallels help explain verse 14, which contains several exegetical difficulties, but we will not deal with this issue in this forum. [↑](#footnote-ref-16)
17. The root *nun-taf-nun* as a verb also serves as a guideword in the section dealing with first-fruits that precedes our passage. See our study for *Parashat Ki Tavo*, first series, pp. 388-389. [↑](#footnote-ref-17)
18. How does Scripture refer to the action (or speech) of a person offering a confession? The term *toda* appears twice in this sense. The term *toda* appears in Scripture thirty-two times. In half of these instances, it is the name of the offering that expresses gratitude to God for His kindness to man. In most of the other cases, the term means gratitude to God, not by way of an offering, but through song and musical instruments. Only twice does the word *toda* denote confession of sins. In *Yehoshua* 7:19, Yehoshua says to Achan: "My son, give, I pray you, glory to the Lord, the God of Israel, and make confession (*toda*) to Him; and tell me now what you have done; hide nothing from me." The "confession" appears in the next verse: "Of a truth I have sinned against the Lord, the God of Israel, and thus and thus have I done." In *Ezra* 10:10-11, Ezra says to the people: "You have broken faith and have married foreign women, to increase the guilt of Israel. Now therefore make confession (*toda*) to the Lord, the God of your fathers, and do His pleasure; and separate yourselves from the peoples of the land and from the foreign women." And the people answer him (v. 13): "For we have greatly transgressed in this matter."

It is no surprise, then, that in Rabbinic Hebrew a special noun was created – *viddui* – in order to distinguish between *toda* in its prevalent sense in Scripture – a thanksgiving offering (the word *toda* appears in Rabbinic Hebrew only in connection with this offering) – and *toda* in its rare sense – confession of sins.

What is the common denominator of these two meanings of the word *toda* in Scripture, which seem so distant from each other? Ben Yehuda in his dictionary (s.v. *toda*) offers an overall definition: "recognition of God's righteousness and exaltedness." This recognition of God's righteousness can come in the wake of His acts of kindness toward man or in the wake of His demands upon him after he has sinned.

Having come this far, we will cite also the following remarks which we found in that dictionary. At the end of the entry "*toda*," it says: "It is used in our time in the sense of gratitude – *Dank*, thank(s) – also in the expressions: *toda rabba*, *rav todot*." The editor of the dictionary, N. H. Tur-Sinai, remarks about this: "While the transition to this meaning from the original meaning of the term in Scripture as recognition of the righteousness of God and the like is understandable, we do not find this new meaning in the sources. It results only from the influence of the foreign term, *Dank*, in the translations of the Bible, which serves in both senses." In Hebrew, then, the term *toda* was used only to express man's relationship to God. [↑](#footnote-ref-18)
19. In the Bible, verbs are derived from the root *yod-dalet-heh* in two conjugations. The first is in the *hitpa'el* conjugation, *hitvada –* in the sense of confession of sin before God. The *hitpa'el* conjugation is appropriate for this action, as it demands of the person self-reflection and revealing his hidden sin. But most of the verbs derived from this root (about 100 instance) are in the *hif'il* conjugation, and generally they denote praising and lauding God for His kindness.

Only in two places in the Bible does the verb *le-hodot* in the *hif'il* denote confession of sins: *Mishlei* 28:13: "He that covers his transgressions shall not prosper; but whoever confesses (*u-modeh*) and forsakes them shall obtain mercy"; *Tehilim* 32:5: "I acknowledged my sin to You, and mine iniquity have I not hid; I said: I will make confession (*odeh*) concerning my transgressions to the Lord."

As stated at the end of the previous note, it should be noted here as well that in all one hundred and eleven instances of verbs derived from the root *yod-dalel-heh* in Scripture, we are dealing exclusively with man's relationship to God: Only before Him does man confess and only to Him does he offer thanks. But already in Rabbinic Hebrew the meaning of verbs derived from the root *yod-dalet-heh* expanded to a recognition that is expressed to one's fellow man – about a debt that he owes him, about a true claim that he is making, and the like (though it seems that even in Rabbinic Hebrew *hoda'a* for kindness or about sin remains only in relation to God). [↑](#footnote-ref-19)
20. This is also what the author of the *Sefer Ha-Chinukh* writes in commandment 607:

"There are many people who are afraid to disqualify their speech… more so than to sin in their actions. Since the matter of *ma'aserot* and *terumot* is a great thing… out of His love for us so that we not sin in their regard… that we should testify about ourselves with our own mouths in the Holy Temple that we have not lied about them and we have not held any of them back. All this, so that we should be careful about the matter. " [↑](#footnote-ref-20)
21. *Ein Aya*, *Berakhot*, vol. II, *Seder Zera'im* (Jerusalem, 5750) on *Ma'aser Sheni* 5:10 (p. 405). [↑](#footnote-ref-21)
22. It is possible, however, that the reason for the name Tithe Confession is more prosaic. Mishna *Bikkurim* 2:2 states: "[Second] tithe and first-fruits must to be brought to [the appointed] [place], and they require confession." We see, then, that the First-fruits Recitation is also referred to by *Chazal* as "First-fruits Confession." And we have already seen that the term *viddui* in Rabbinic Hebrew is the word *toda* in Biblical Hebrew, and that Tithe Confession is also called in the Mishna *hodayat ma'aserot*. Are these words – *viddui*, *toda*, *hodaya* – appropriate for the First-fruits Recitation? The answer to this is undoubtedly in the affirmative. In the First-fruits Recitation, the Israelite farmer **thanks** God for His kindness to Israel, for His having brought them to this land as He had promised their fathers, and for His having given them all this good. It is possible then that the proximity in Scripture and in the law between tithes and first-fruits, both of which require a "statement," led to an equation of the term used to describe these statements – *viddui* – and that the term *viddui ma'aserot* was given incidentally to the term *viddui bikkurim*.

The commentators offer additional reasons for the term *viddui ma'aser*:

1. The *Tosafot Anshei Shem* on Mishna *Ma'aser Sheni* 5:10 cites the commentary *Hon Ashir* on this Mishna: "One who confesses and admits what he did, whether good or bad, is called *viddui*." The Malbim in his commentary to the Torah here writes in similar fashion. This rule has no additional support, and it follows from the difficulty with the term *viddui ma'aser*. Linguistically, this rule has no standing, as we clarified in notes 18-19.

2. R. Ovadya Seforno uses the term established by *Chazal*, *viddui ma'aser*, to reverse the meaning of the declaration appearing in verses 13-14. His remarks here are connected to his general position that it was only in the wake of the sin of the golden calf that Israel was commanded to build the *Mishkan* and the priests and Levites were chosen to serve in it, whereas the ideal was that the service should be performed by the firstborns. In this ideal situation, the various gifts set aside from the produce would have remained in every house and given to the firstborns, and not to the priests and Levites. Let us now consider his explanation:

"I have put away the hallowed things out of my house” – Because of our sins and the iniquities of our fathers, the service was removed from the firstborns, to whom the *terumot* and *ma'aserot* should have been given, as it is stated (*Yechezkel* 20:26): "And I polluted them in their own gifts, in that they set apart all that opens the womb." This is the Tithe Confession mentioned by our Rabbis.

In other words, "I have put away the hallowed things out of my house" is a confession of our sins, which caused the removal of the *terumot* and *ma'aserot* (the hallowed things) from the house in which they were supposed to have remained and be given to the firstborns. The Seforno continues:

"And I have also [*gam*] given them to the Levite" – [Here] the word *gam* means “even though,” as in: “Should I even [*gam*] have a husband tonight and even [*gam*] have sons.” He is saying: I confess that my sin is great that I caused the hallowed things to be put away out of my house, and even though I gave them to the Levite and the others at Your command [this being testimony to my sin], I pray that You should look favorably instead of looking to my discredit in a way that is fitting for my iniquity.

This revolutionary interpretation is far from the plain meaning of the text.

The author of the *Mishna Rishona* on Mishna *Ma'aser Sheni* 5:10 writes in similar fashion – that the confession here is for an unworthy act:

The “confession” is for someone who kept the gifts for himself and did not set them aside, or who set them aside but did not immediately give them to their owners, and regarding *ma’aser sheni* and first-fruits, who did not bring them up to the Temple.

However, it may be argued against this interpretation that even one who gave all of his gifts at the proper time must recited this *viddui*, because, of course, it is not a confession of sin, but rather of the fitting actions performed by the person.

 After all that has been said, including our own ideas on the matter, we must admit that the term *viddui ma'aser* remains a puzzle. [↑](#footnote-ref-22)