

Parshat Ki Tavo
I Have Not Given Of It To The Dead
Jamie Schwartz - Class of 2025

One of the last mitzvot in the Torah before we get to the more summative parts of Devarim is *Vidui Ma'aser*, the tithe declaration. God commands us, when we have finished the tithing, to recite:

בערתי הקדש מן הבית, וגם נתתיו ללוי ולגר ליתום ולא למנה, ככל מצותך אשר צויתני, לא
עברתי ממצותך ולא שכחתי

I have removed the holy-part from the house, and I have also given it to the Levi, to the stranger, to the orphan, to the widow, according to all the commandments that you have commanded me; I have not transgressed your commandments, nor have I forgotten¹. (Devarim 26:13)

We must have removed from the house all the produce that does not belong to us, the *ma'aser ani*², the “poor” tithe — that which is due, in certain years, to those who do not have their own. The declaration continues, however, to discuss a different tithe, given in other years, the tithe that you eat yourself — *ma'aser sheini*, and the various prohibitions surrounding it.

לא אכלתי באני ממנו ולא בערתי ממנו בטמא ולא נתתי ממנו למת, שמעתי בקול ה'
אלקי, עשיתי ככל אשר צויתני...

I have not eaten of it while in mourning, and I have not removed it in impurity, and I have not given of it to the dead. I have heeded the voice of the Lord, my God — I have done all that you commanded me....(26:14)

What is *ma'aser sheini*? You are to set aside a tenth of your produce to eat with your family in the place God has chosen. If that place is too far from you, you may exchange the value of the produce for money, bring the money with you, and:

ונתתה הכסף בכל אשר-תאווה נפשך בבקר ובצאן ובין ובשקר ובכל אשר תשא לך נפשך
ואכלת שם לפני ה' אלקיך ושמחת אתה ובייתך:

Spend the money on anything you want — cattle and sheep and wine and strong drink, or anything you may desire, and you shall eat there before the LORD your God, and you shall rejoice, you and your household. (Devarim 14:26)

The festive nature of this *ma'aser sheini* celebration helps us understand the prohibition against eating it while in (the first stage of) mourning. But what of “giving it to the dead?” What does that mean? And why would one be tempted to do so?

¹ Translations adapted from Everett Fox

² The *midrash*, in Mishnah Ma'aser Sheini 5:10 reads this pasuk as also including *maaser*, *trumah*, *shichecha*, *peah*, *leket* and *challah* among the things needing to be removed. For more on *maaser ani*, see Devarim 14:28-29.

Jeffrey Tigay (JPS Torah Commentary) explains that ancient peoples gave offerings of food to their ancestors' spirits. Mishnah Ma'aser Sheini (5:12) explains the prohibition as referring to using *ma'aser sheini* money to buy burial shrouds or caskets. But in fact, it is not just burial shrouds that are prohibited. Mishnah 2:1 teaches that *ma'aser sheini* is meant only for food, drink and anointing. One may not use it to purchase anything else. This, says the Rambam, is the meaning of not giving it to the dead. One may not use it for anything which does not sustain the body, which is not "מקיים את הגוף" (Mishne Torah, Zera'im, Maaser Sheini 3:10).

It seems to me that these three explanations are one. There are times and places in Judaism devoted to honoring and caring for the dead, but there are also times and spaces that should be devoted not to our ancestor's memories, but to what is life-sustaining for our communities and ourselves. The mishnah ends by reading "I have done all that you commanded me" as "שִׂמְחֵתִי וְשִׂמְחֵתִי בּוֹ" — I have rejoiced with it and made others rejoice.

And yet, commanding people to rejoice is a tricky business. So, the mishna paints us one more picture. The case is one who went to Jerusalem with their *ma'aser sheini* money, with their sons, and some of their sons are pure, but others are impure. What is the family to do? As we know, one cannot eat *ma'aser sheini* while impure. How are they to rejoice together? The mishna tell us (2:10):

מְנִיחַ אֶת הַסֵּלַע וְאוֹמֵר, מֵה שֶׁהַטְּהוֹרִים שׁוֹתִים, סֵלַע זֶה מְחַלְלֵת עָלָיו. וְנִמְצְאוּ טְהוֹרִים וְטָמְאִים שׁוֹתִין מִכַּד אֶחָד

He puts the [*ma'aser sheini*] coin down and says, 'what the pure ones are drinking, this coin will be redeemed through it' And behold the pure and the impure in this way can drink from the same jug.

Even while carving out space for the living to rejoice, it's important for there to be space at the table even for the parts of ourselves that are not currently rejoicing.

The short text of *Vidui Ma'aser* is filled with important lessons for us. Part of what we earn, or what our society produces, belongs to those who do not have enough of their own. It is both a mitzvah to honor our dead, and to set aside time and resources to create life-sustaining, joyous religious practice. And lastly, it is possible for our grief and our joy to drink together from the same jug.



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