

Parshas Ki Savo

In *Parshas Ki Savo*, we read about *Vidui Maaser* - the ceremonial declaration a person is to make when he completes the delivery of all of the required tithes on produce. This unusual ceremony is to be done in Israel in the 3rd and 6th year of the agricultural cycle by the Jewish farmer who has delivered and properly disposed all the requisite tithes on his crops for the previous three years. This person declares that each one of the tithes was given to the proper party and it was not misused in any way. The conclusion of the declaration is, “עשיתי ככל אשר צויתני” - I have fulfilled all that you’ve instructed me” to which *Chazal* add, “שמחתי ושימחתי אחרים” - I rejoiced and caused others to rejoice.” This is the definition of fulfilling *Hashem’s mitzvah*, not just the ritualistic and technical delivery of the *maasros* but also the proper attitude of gratitude that we have crops that we can tithe and that we can help others with *Hashem’s* bounty.

Rav Shamshon R. Hirsch (19th century *Chumash* commentator) notes that the three tithes which are required represent *Hashem’s* instructions of how he wants us to use the blessings of his kindness. *Maaser Rishon* is delivered to the tribe of *Levi*, the spiritual leaders of the nation. *Maaser Oni* is delivered to the poor, and *Maaser Shenii* is to be eaten by the owner in a pure state in *Yerushalayim’s* rarified confines. G-d wants us to use our material wealth to support the spiritual enterprise of our nation, to assist those who are less fortunate than ourselves and to enhance our body and spirit together. This is an important *Torah* theme. We need to sublimate our physical pleasure by injecting it and transforming it with spirituality. This is similar to the concept of how our people celebrate *Shabbos* and *Yom Tov*, a melding of physical and spiritual joy.

Rav Hirsch notes that *Maaser* is the last *mitzvah* of general nature in the *Torah*. There are only two *mitzvos* that come after this *mitzvah*. These two deal with the preservation of the *Torah* (*Hakhel* and writing of the *Torah*). This means that the first *mitzvah* the Jews received is that of *Mila*, circumcision, and the last is of *Maaser*, tithing. They frame the purpose of the *Torah* - לצרף בהם את הבריות - to elevate and raise man from the physical to the spiritual.