

2-17-24 Message to Roeh Israel Abilene - Teruma (contribution)
Torah Portion: Exod 25:1-27:19
Haftarah: 1 Kings 5:26-6:13
Suggested Acheron K'tuvim: Matt 25:34-41

Contributions, Offerings and Tithes

Central question of this message: Do you know the differences, and your obligations to provide any of these during these days?

We are in parasha *Terumah*. *Terumah* means “offering”, or “contribution”. It comes from the second line of Exodus 25 which reads, “Tell the sons of Israel to raise a contribution for Me”.

Ex 25:1-7

25 Then the Lord spoke to Moses, saying, 2 "Tell the sons of Israel to raise a contribution for Me; from every man whose heart moves him you shall raise My contribution. 3 And this is the contribution which you are to raise from them: gold, silver and bronze, 4 blue, purple and scarlet material, fine linen, goat hair, 5 rams' skins dyed red, porpoise skins, acacia wood, 6 oil for lighting, spices for the anointing oil and for the fragrant

incense, 7 onyx stones and setting stones, for the ephod
and for the breastpiece.

						25:1
וַיִּדְבֹּר	יְהוָה	אֶל־	מֹשֶׁה	לֵאמֹר:		
And spake	the Lord	unto	Moses,	saying,		
<u>1696</u>	<u>3068</u>	<u>413</u>	<u>4872</u>	<u>559</u>		
						2
דִּבֹּר	אֶל־	בְּנֵי	יִשְׂרָאֵל	וַיִּקְחוּ־	לִי	
Speak	unto	the children of	Israel,	that they bring	me	
<u>1696</u>	<u>413</u>	<u>1121</u>	<u>3478</u>	<u>3947</u>	<u>3807a</u>	
תְּרוּמָה	מֵאֵת	כָּל־	אִישׁ	אֲשֶׁר	יִדְבְּנוּ	
an offering:	of	every	man	that	giveth it willingly	
<u>8641</u>	<u>853</u>	<u>3605</u>	<u>376</u>	<u>834</u>	<u>5068</u>	
לִבּוֹ	תִּקְחוּ	אֶת־	תְּרוּמָתִי:			
his heart	ye shall take	את־	my offering.			
<u>3820</u>	<u>3947</u>	<u>853</u>	<u>8641</u>			
						3
וְזֹאת	הַתְּרוּמָה	אֲשֶׁר	תִּקְחוּ	מֵאֲתָם	זָהָב	
And this	the offering	which	ye shall take	of them;	gold,	
<u>2063</u>	<u>8641</u>	<u>834</u>	<u>3947</u>	<u>853</u>	<u>2091</u>	
וְכֶסֶף	וְנְחֹשֶׁת:					
and silver,	and brass,					
<u>3701</u>	<u>5178</u>					

The concept of an offering, or a contribution, for a specific purpose in advancing G-d's work begins in this parasha. The Hebrew word here which is translated as a "contribution" or an "offering" is *terumah*.

OT:8641 תְּרֻמָּה **teruwmah** (ter-oo-maw'); or **terumah** (Deut 12:11) (ter-oo-maw'); from OT:7311; a present (as offered up), especially in sacrifice or as tribute:

Our Sages have noticed that this particular contribution was only with regard to 13 specific classes of items, each of which is listed in the passage: gold, silver, copper; blue, purple and crimson yarns; fine linen, goat's hair, ram skins, skins of *techashim*¹, acacia wood; oil for incense and oil for lighting; and the princes were to supply the gemstones for the High Priest's garments.

Rabbi Bahya, the respected Torah commentator, wrote about this passage². He noted that G-d had already given us an immeasurable treasure by giving us the Torah with a pure heart, and He simply asks us to give Him one in return with a pure heart. Bahya tells a parable.

There were two merchants. One had pepper the other had silk. They exchanged their respective merchandise, the

¹ This Hebrew word is translated variously as “dolphin” or even “seal.” But precisely what this animal was has been lost to antiquity. Rabbi Bahya ben Asher (1255-1340) said, “The tachash was some kind of free-roaming beast. Our sages in Shabbat 28 are of the opinion that the tachash was an animal which existed only during that generation and had a single horn on its forehead. Its whole function was to have its skin serve as one of the coverings of the Tabernacle. Apparently, the colour of their skin was so beautiful that it was not to be used again for secular purposes so that G'd allowed this animal to become extinct as soon as it had fulfilled its purpose.”

² Shemot 25:2:5-11

former one taking the silk, the latter took the pepper. As a result of these transactions, each of the merchants now lacked what he had previously possessed. Not so with Torah. If someone studies tractate *Moed* this will become his property. If another studies tractate³ *Zeraim* this will become his property. He who has mastered tractate *Moed* can now teach the one who had not learned it as yet without giving up what he already possesses. This is the meaning of “for I have given you good instruction.” You will retain it.

This parable was summarized by my father to me when I was a young boy. The sting of antisemitism had caused his father’s ancestors to leave England and his mother’s parents to leave Poland and Ukraine, and each fled to America.

Then my father’s parents to then also moved from North Carolina to the dust bowl of Oklahoma for a fresh start. Even in Oklahoma my father experienced antisemitism. All this was clearly fresh in his mind as I was growing up.

³ He refers to two “tractates” by name, which are two of the many individual volumes of Talmud, which records Jewish conversations of ancient rabbis and their consensus statements regarding how to properly live-out the precepts of Torah.

My father encouraged me to pursue education and learning, saying, “That which is in your mind is *the only thing* they cannot take from you.”

Some of the finer points of Scriptural education seem to have been lost in this generation.

I see that many in the Body, to include its leadership, seem to have some confusion regarding the concepts of “contribution,” “offering” and “tithe.” Imprecision in the use of these terms has led to them becoming increasingly fuzzy, and even conflated with one another. Each of these separate concepts has a special place in G-d’s work, but no two are identical. I will endeavor to provide a little clarity today, with a general overview of each.

Contribution. A contribution represents something given for the purpose of increasing an identified gathering of money or property. A contribution loses its attribution as an individual donation as it is delivered to the custodian of the whole. Such contribution simply loses its identity as “mine” as it becomes melded into the whole.

It is important to differentiate between a contribution of tangible things such as property or money, from the contribution many

people make of their time and resources. This contribution is actually more accurately characterized as a “service.” I will address the act of contributing personal time, below.

Everyone who contributes to a common creation can know that his share, is represented in the whole. This aspect is demonstrated very nicely by the portion for today. All the people who contributed any one item in the list of 13 which were needed, could be confident that their contribution could be found somewhere in that item.

A community which contributes individually to any worthy project finds itself invested in the success of that project.

Today, those in the Body can make a contribution to a special project or cause. We can simply place a contribution into the pushke⁴. That is a worthy contribution, for it operates to keep the synagogue going forward, and those who serve within its structure, compensated.

Tzedakah – a special category of contribution.

We can also make a specific cash contribution to the poor, and if that is done in the synagogue (or home) it is often done by placing

⁴ This is the offering box which is found in synagogues, normally near an entrance door, or on a wall at the back of the sanctuary.

money into what is called a “tzedakah box.”⁵ Of course, we can also make a one-on-one contribution to a poor person when we encounter him, and wherever he is encountered.

There is an ancient saying among our people which helps us understand how G-d views our charity contribution to the poor.

“When a poor man stands at your door, the Holy One of Israel, blessed be He, stands at his right hand.”⁶

Yeshua reinforced this sentiment in one of His sermons, and showed many ways in which the needy can receive tzedakah from us, some of which are the provision of a specific need, rather than mere cash.

Matt 25:34-41

34 "Then the King will say to those on His right,
'Come, you who are blessed of My Father, inherit the
kingdom prepared for you from the foundation of the
world. 35 'For I was hungry, and you gave Me
something to eat; I was thirsty, and you gave Me drink;
I was a stranger, and you invited Me in; 36 naked, and

⁵ “Tzedakah” means “righteousness”, or “charity.”

⁶ This saying is based in part on Psalm 109:31, see also Proverbs 14:31.

you clothed Me; I was sick, and you visited Me; I was in prison, and you came to Me.' 37 'Then the righteous will answer Him, saying, 'Lord, when did we see You hungry, and feed You, or thirsty, and give You drink? 38 'And when did we see You a stranger, and invite You in, or naked, and clothe You? 39 'And when did we see You sick, or in prison, and come to You?' 40 "And the King will answer and say to them, 'Truly I say to you, to the extent that you did it to one of these brothers of Mine, even the least of them, you did it to Me.'

Tzedakah to the poor not in the Body of believers. Some in the Body have hesitated, and even refused, to give tzedakah to those in need who they encounter in their everyday walk in this world. They interpose a number of reasons, but I think maybe the most common one I've heard is "they might spend it on drugs or alcohol." I confess that I have experienced that very thought in my heart as well.

But in my case, a sweet instructor of mine in Yeshiva by the name of Michael Schiffman, was able to cut through the fog surrounding that issue with a single statement, which has completely realigned my heart on this topic. He said,

“What you give to the poor is between *you and G-d*.
What the poor man does with what you have given is
between *him and G-d*.”

One solution I have crafted to resolve this issue is to purchase for the needy person a meal. I can go into a restaurant, and give them more money than is needed for the person to eat a hearty meal, and point that person out to the waiter. If there is money left over, that goes to the needy person. I can go through the drive-up window at the burger place, and get a meal. Then I deliver it to the needy one on the street corner.

I don't give something to every poor person who asks of me, but I will tell you that my default position is to give. I do listen carefully to the Spirit in every situation, and He changes my mind on occasion. I hear from Him, “Not this time” on many occasions, and I do not give. But I am not rude, either.

Tzedakah to the poor who are in the Body of believers. What about the needy in our congregation, or even in the Body of faith outside our congregation? There is guidance on that as well.

James 2:15-20

15 If a brother or sister is without clothing and in need of daily food, 16 and one of you says to them, "Go in peace, be warmed and be filled," and yet you do not give them what is necessary for their body, what use is that? 17 Even so faith, if it has no works, is dead, being by itself. 18 But someone may well say, "You have faith, and I have works; show me your faith without the works, and I will show you my faith by my works." 19 You believe that God is one. You do well; the demons also believe, and shudder. 20 But are you willing to recognize, you foolish fellow, that faith without works is useless?

But let me be quick to point out that if you give a contribution of tzedakah to a needy one with a grudging heart, and not with a heart of compassion and love, then that contribution is not credited as righteousness, but rather as a nullity.

Paul directed the believers in Corinth regarding how to make a contribution for the specific purposes of the needy believers in the Body, who would be coming to see them soon.

2 Cor 9:6-9

6 Now this I say, he who sows sparingly shall also reap sparingly; and he who sows bountifully shall also reap bountifully. 7 Let each one do just as he has purposed in his heart; not grudgingly or under compulsion; for God loves a cheerful giver. 8 And God is able to make all grace abound to you, that always having all sufficiency in everything, you may have an abundance for every good deed; 9 as it is written, "He scattered abroad, he gave to the poor, His righteousness abides forever."

Let's now discuss the concept of an offering.

Offering. Scripture describes five general types and classes of offerings. They are: burnt offering (*olah*)⁷; grain offering (*minchah*)⁸; peace offering (*shelem*)⁹; sin offering (*chattat*)¹⁰; and the guilt offering (*asham*).¹¹

⁷ Lev 1:3-17

⁸ Lev 2

⁹ Lev 3 and 7

¹⁰ Including purification offerings, Lev 4 and 5

¹¹ Lev 5

The commonality between each of these offerings is that each offering is something directed by G-d to be offered at a certain location (either the Mishkan, or the Temple), for a particular purpose which is clearly set out in Scripture, and some have a specific time established. Even a “freewill offering” which can be of a variety of subsets of the other offerings, is only to be made at the holy altar.

Where is the holy altar today? There is an altar in heaven. We don’t currently know the location of the *earthly* altar, but when it is restored to the earthly Temple, it will rest on the Temple Mount as it did before. We know that in the final iteration of the Kingdom on Earth, there will be no Temple, for the Almighty and The Lamb are now the Temple¹².

The precious ones in the Church have preached the doctrine that the sacrifices/offerings which are found in what they describe as the “Old Testament” have been done-away-with by the sacrifice of Yeshua on the cross. Yeshua paid the ultimate atonement price for all who accept that offering/sacrifice, but He did not declare that all the other offerings which He directed for our people at Sinai were likewise abrogated. In fact, if He had done so, then the prophets

¹² Rev 21:22

who speak of these offerings in the coming Temple where He will reign, would be liars.

Yeshua entered the heavenly Temple, and there splashed His own blood upon the holiest altar there. In that way, He completely fulfilled the atonement sacrifice which washed away the penalty for my sins... and yours as well.

Heb 9:11-15

11 But when Christ appeared as a high priest of the good things to come, He entered through the greater and more perfect tabernacle, not made with hands, that is to say, not of this creation; 12 and not through the blood of goats and calves, but through His own blood, He entered the holy place once for all, having obtained eternal redemption. 13 For if the blood of goats and bulls and the ashes of a heifer sprinkling those who have been defiled, sanctify for the cleansing of the flesh, 14 how much more will the blood of Christ, who through the eternal Spirit offered Himself without blemish to God, cleanse your conscience from dead works to serve the living God?

After this atoning sacrifice was fully accomplished, it is still clear from Scripture that there will still be an allotted holy place, and a most-holy place as well upon the Temple Mount in Jerusalem in that day, and that is where priests will minister in the sanctuary.¹³ Certain prescribed offerings will also continue in that time.¹⁴

The offerings unto the L-rd are not being made today. The Temple is not yet restored to Jerusalem. When the L-rd tells us that we are to make certain offerings at a certain time, and at a certain place, He means what He says. If that *appointed place* is not in existence for a time, then the offerings that are to happen at that place are suspended for that time.

When the abominable monuments to Satan are removed from the holy Temple Mount, and G-d's dwelling place restored, then the remaining offerings will resume. But not yet.

The tithe. The origin of the term "tithe" is in the concept of "tenth." It signifies the 1/10 part of the increase you have received regarding certain crops and animals. I am going to make now a very cursory, and even woefully inadequate, overview of the tithe. I wish to make

¹³ Ezek 45, Isa 56

¹⁴ Ezek 45; Isa 56

only a single point, and that point will be adequately made in this brief discussion.

Moses instructed the people regarding the tithe, and it is clear that the tithe is to become obligatory only after “you enter the Land.”

The first two years has a special tithe.

Deut 14:22-27

22 "You shall surely tithe all the produce from what you sow, which comes out of the field every year. 23 And you shall eat in the presence of the Lord your God, at the place where He chooses to establish His name, the tithe of your grain, your new wine, your oil, and the first-born of your herd and your flock, in order that you may learn to fear the Lord your God always. 24 And if the distance is so great for you that you are not able to bring the tithe, since the place where the Lord your God chooses to set His name is too far away from you when the Lord your God blesses you, 25 then you shall exchange it for money, and bind the money in your hand and go to the place which the Lord your God

chooses. 26 And you may spend the money for whatever your heart desires, for oxen, or sheep, or wine, or strong drink, or whatever your heart desires; and there you shall eat in the presence of the Lord your God and rejoice, you and your household. 27 Also you shall not neglect the Levite who is in your town, for he has no portion or inheritance among you.

And,

Deut 26:1-2

26 "Then it shall be, when you enter the land which the Lord your God gives you as an inheritance, and you possess it and live in it, 2 that you shall take some of the first of all the produce of the ground which you shall bring in from your land that the Lord your God gives you, and you shall put it in a basket and go to the place where the Lord your God chooses to establish His name.

Then there is the second tithe, in the third year:

Deut 14:28-29

28 "At the end of every third year you shall bring out all the tithe of your produce in that year, and shall deposit it in your town. 29 And the Levite, because he has no portion or inheritance among you, and the alien, the orphan and the widow who are in your town, shall come and eat and be satisfied, in order that the Lord your God may bless you in all the work of your hand which you do.

Deut 26:9

12 "When you have finished paying all the tithe of your increase in the third year, the year of tithing, then you shall give it to the Levite, to the stranger, to the orphan and to the widow, that they may eat in your towns, and be satisfied.

How the tithe regarding animals is to be accomplished is specifically given in Lev 27.

Lev 27:30-33

30 'Thus all the tithe of the land, of the seed of the land or of the fruit of the tree, is the Lord's; it is holy to the Lord. 31 'If, therefore, a man wishes to redeem part of his tithe, he shall add to it one-fifth of it. 32 'And for every tenth part of herd or flock, whatever passes under the rod, the tenth one shall be holy to the Lord.¹⁵ 33 'He is not to be concerned whether it is good or bad, nor shall he exchange it; or if he does exchange it, then both it and its substitute shall become holy. It shall not be redeemed.'"

And the Scriptures are clear to whom the annual tithe belongs - the Levitical priests.

Num 18:21-24

21 "And to the sons of Levi, behold, I have given all the tithe in Israel for an inheritance, in return for their service which they perform, the service of the tent of meeting. 22 And the sons of Israel shall not come near the tent of meeting again, lest they bear sin and die. 23

¹⁵ I have heard reports that the Nazis mocked G-d by using this technique to single-out every tenth prisoner in the concentration camps to be murdered on that day. They would force the prisoners to line up and walk past an officer who stood on a short box. He held his walking stick horizontally over the heads of those passing him. He tapped every tenth prisoner on the head as he passed, and that person was murdered.

Only the Levites shall perform the service of the tent of meeting, and they shall bear their iniquity; it shall be a perpetual statute throughout your generations, and among the sons of Israel they shall have no inheritance.
24 For the tithe of the sons of Israel, which they offer as an offering to the Lord, I have given to the Levites for an inheritance; therefore I have said concerning them, 'They shall have no inheritance among the sons of Israel.'

And now I wish to address the single passage that I find consistently misapplied by our precious brothers and sisters in the Church body. See how they take one verse out of context and apply it to the same church body which has declared that the statutes of Torah have been abrogated at the cross.

Mal 3:7-12

7 "From the days of your fathers you have turned aside from My statutes, and have not kept them. Return to Me, and I will return to you," says the Lord of hosts.
"But you say, 'How shall we return?'

8 "Will a man rob God? Yet you are robbing Me! But you say, 'How have we robbed Thee?' In tithes and offerings. 9 "You are cursed with a curse, for you are robbing Me, the whole nation of you! 10 "Bring the whole tithe into the storehouse, so that there may be food in My house¹⁶, and test Me now in this," says the Lord of hosts, "if I will not open for you the windows of heaven, and pour out for you a blessing until it overflows. 11 "Then I will rebuke the devourer for you, so that it may not destroy the fruits of the ground; nor will your vine in the field cast its grapes," says the Lord of hosts. 12 "And all the nations will call you blessed, for you shall be a delightful land," says the Lord of hosts.

The common interpretation used by leaders in some churches today, is that this passage calls the people in their congregation to bring in a tithe to the church. This interpretation is contrary to Scripture and entirely unwarranted.

Challah – also part of the tithe. If you look on some kosher breads and pastries, you will sometimes see the phrase “Challah is taken.”

¹⁶ The storehouse was within the grounds of the Temple in Jerusalem. The tithe to be brought into this storehouse was to be used to feed the Levites, who had no land nor any other way to be fed.

That signifies that a portion of the dough was removed before baking, and thus the commandment for the tithe regarding that grain has been fulfilled before you purchased the item.

Challah was the sanctified bread of the priests. Since the destruction of the Second Temple, our homes are where we prepare and eat the Challah, the holy bread of Shabbes.

Conclusion. It is legitimate for people in the congregations scattered in the Earth outside the limits of the Land of Israel to be supported by the gifts and contributions of the membership.

It is important for every believer to be sensitive to the needs of the poor in our community, even those we have never met before.

But it is more important for believers to be sensitive to the needs of the members of our congregations, and those who are believing guests visiting us.

There is no Temple, so there are no offerings to make at this time. But don't forget that the time for us to do so is coming!

We are not required by Scripture to provide the tithe of our increase to our local congregation, or any other congregation. If we live too far from the Temple (which all of us now do), I believe we are directed to take the tithe we would otherwise give, turn it into cash, and have a celebration with G-d wherever we happen to be.

If the leader of the congregation urges you to “bring the tithes into the storehouse” suggesting that he means to give money to his church, then you can make a contribution in good conscience.

If the leader of the congregation tells you where to put your “tithes and offerings”, then you can make a gift or contribution in good conscience.

If the leader of the congregation is taking up a “special offering” to advance the kingdom of G-d, or to help a special guest who has come, you can make a gift or contribution in good conscience.

But you should make such a contribution or gift only if you give from the abundance of a joyful heart, and not under compulsion and grudgingly. Giving, after all, is also a matter of the heart.