



Introduction to *Terumot* and *Ma'asrot* Part 2

In order to better understand the concept and practical application of *terumot* and *ma'asrot* it is important to understand the 5 tithes given. As mentioned in previous articles *terumot* and *ma'asrot* are linked to the seven-year cycle which ends in the *Shemita*. This article will briefly summarize the 5 tithes needed to complete the mitzvah of *terumot* and *ma'asrot*.

TERUMAH GEDOLAH

Terumah gedolah (the great offering) is set aside from all crops that grow throughout the six years preceding *shemita*. It is the first tithe to be taken from any type of crop. It is to be given as a contribution exclusively to *kohanim*. It may be eaten only by *kohanim* and their households, and only while in a state of ritual purity (*taharha*). One may not destroy *terumah* or treat it disrespectfully. On a biblical level any amount is sufficient however Our Sages decreed a minimum amount.

Today, a minimal amount of produce is set aside as *terumah*, but it is not given to a *kohen*. This is because *kohanim* today cannot become ritually pure, and as such

they may not eat *terumah*. Instead, produce that has been designated as *terumah* must be respectfully disposed of. Some bury it while others double bag it and place it in a garbage can.

MA'ASER RISHON

Ma'aser rishon (first tithe) is a contribution to *Levi'im*. Although it may be eaten by all Israelites (non-*kohanim* and *levi'im*), even if ritually impure (*tameh*), with the permission of the Levite who owns the *ma'aser rishon*. *Ma'aser rishon* is set aside from all crops that grow throughout the six years preceding *shemita*.

Today, ten percent of the produce is verbally declared to be *ma'aser rishon*. If there is a definite obligation of *ma'aser rishon* (such as when the crop is grown in one's private yard), it is preferable to give it to a Levite.

TERUMAT MA'ASER

Terumat ma'aser is the tithe given from the *Levi'im* to *Kohanim* from *ma'aser rishon*. The Levite gives a one-tenth of his *ma'aser rishon* to a *kohen*. It may be eaten only by the *kohanim* and their households, and only while in a state of ritual purity. One may not destroy *terumat ma'aser* or treat it disrespectfully. *Terumat ma'aser* is set aside from all produce grown throughout the six years preceding *shemita*.

Today, one percent of the produce is set aside as *terumat ma'aser*, but it is not given to a *kohen*, since *kohanim* today cannot become ritually pure and therefore may



not eat *terumat ma'aser*. Instead, produce that has been designated as *Terumat Ma'aser* must be respectfully disposed of just like *Terumah Gedolah*.

MA'ASER ANI

Ma'aser ani (the tithe of the poor) is an additional tithe given to poor people. A tenth of the produce (after all previous tithes) is given to the poor. It may be eaten by all, even if impure (*tameh*), with the permission of the poor person who owns the *ma'aser ani*. *Ma'aser ani* is given from produce of the third and sixth years of the *shemita* cycle.

Today, Nine percent of the yield is verbally declared *ma'aser ani*. If there is a definite obligation of *ma'aser ani* it is given to the poor. Since in certain cases it is impractical to give the poor individual large amounts of fruits, wine or olive oil the owner may donate finances to the poor against the amount for *Ma'aser Ani*. This of course needs permission from the receiver.

MA'ASER SHENI

Ma'aser sheni (second tithe) is set aside but not given to anyone; rather it is meant to be eaten by the owners of the crop. In Temple times, it was eaten in Jerusalem while in a state of ritual purity. *Ma'aser sheni* (second tithe) is set aside from produce grown in the first, second, fourth, and fifth years of the *shemita* cycle.

Today, Nine percent of the yield is verbally declared *ma'aser sheni*. The sanctity of the *ma'aser sheni* is then transferred to a coin designated for this purpose. Once this is

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done, it is permissible to eat the *ma'aser sheni*. The coin assumes a sacred status.

Transferring the sanctity of *ma'aser sheni* produce onto money of equal value would cause significant loss, since the money could then not be used. For this reason, the Sages instituted that the sanctity of *ma'aser sheni* may be transferred to a coin worth one *perutah* (currently worth approximately 7 *agorot*; the smallest American coin that can be used for this purpose is a nickel). This coin may not be used afterwards. If the sanctity is not transferred to the coin, the *ma'aser sheni* produce may not be eaten. It is important to keep track of the number of times one transfers sanctity of *ma'aser sheni* to the same coin, because the number of transfers is limited to the number of *perutot* that coin is worth. ■

Kashrut Questions in Israel?

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050-200-4432