

KORACH (NUMBERS 16:1-18:32)

Flat Tax

2002 · Rabbi Yerachmiel Seplowitz

The Torah assigns different jobs to different people. If you are a Kohain (Priest), your job is to conduct the Temple Service. If you are a Levite, you play a supporting role to the Kohanim in the Temple. And everyone else? The rest of us have to work for a living!

The descendants of Levi dedicated themselves to G-d's service. Each tribe, with the exception of Levi, received a portion of Israeli real estate. The other tribes supported themselves by working the land. The Kohanim and Levites were "civil servants," and as such, lived off the tax payers:

G-d said to Aaron, "I have given you the responsibility for My gifts. I am giving the holy gifts from the Israelites to you and your children...as an eternal portion." (Numbers, 18:8)

The Priests ate many of the sacrifices in the Temple. Redemption money for the Firstborn ("Pidyon HaBen") was given to a Kohain. Firstborn animals, first shearings of wool from a lamb, the first portion of dough about to be baked into bread ("Challah" – See the end of "I'm Gonna Do What You Want ... Whether You Like It or Not!") -- in all, twenty-four gifts -- were given to the Kohanim.

Their cousins, the non-Kohain members of the Tribe of Levi, were also provided for:

"To the descendants of Levi, I am now giving all the tithes of Israel as an inheritance. This is in exchange for their work, for the service that they perform in the Tabernacle." (Ibid. verse 21)

Crops grown by the Israelites were subject to gifts and tithes. First, a gift, approximately 2% of the crop, was separated as a gift for the Kohain. Then 10% of what remained was separated as a tithe for the Levi.

The Levite also had to tithe. He had to separate 10% of what he had received and help support the Kohain:

"You, too, must set aside G-d's gift from the tithes that you receive from the children of Israel, and from it you will give G-d's gift to ...the Kohain. ... It (the remainder of the tithe, after the Kohain's gift has been separated) will be yours; like the produce of the threshing floor and wine vat.... You may eat it... because it is like a wage for you in exchange for your work in the Tabernacle." (Ibid, verses 28, 29, and 31)

In American law, someone who receives Welfare and food stamps does not have to pay income taxes on those sums. In Jewish Law, EVERYONE is required to give 10% of his income to charity. A person who earns \$1,000 should give \$100 to *Tzedakah*. The poor person who receives the \$100 should give \$10 to *Tzedakah*. The recipient of the \$10 should give away one dollar, etc.

There are two very important lessons to be learned here.

1. The Levite, in receiving tithes from the Israelites, should not view himself as a "*schnorrer*," a deadbeat living off other people's earnings. Those tithes are, as the Torah says, *like the produce of the threshing floor and wine vat*. The Israelite earns his livelihood by planting grain and grapes. The Levite earns his livelihood in the service of G-d and His children -- "*in exchange for your work in the Tabernacle*."

The tithe that the Levite receives is not charity. It is "taxable income." Therefore, he must give 10% of what he receives to the *Kohain*.

2. We can also look at it from the exact opposite perspective. The farmer works hard to grow his crops. Along comes "Mr. Levine" (or Levy or Levitt, or possibly even Goldstein!) who didn't work the fields and says, "I'm a Levite; I'd like my 10% please." Mr. Levine, who has received his 10% of the farmer's produce, must then give 10% of HIS take to "Mr. Cohen" (or Katz, or Klein, or Goldstein.)

Why should the farmer and the Levite give the same percentage? The farmer had to break his back to grow that wheat! The Levite gets a windfall! Let him pay more!

Similarly, if I work hard 40 hours a week, I have to give 10% of my income to charity. The recipient, who didn't have to work for the money, should be "taxed" at a higher rate! (Lottery winnings are taxed at a higher rate than earned income.) Why is the worker treated the same as the gift recipient?

The answer is really quite simple. The Levite and the poor receive "gifts" because G-d told us to give it to them. They express their gratitude to G-d by passing a percentage on to others. We are no different. A farmer plows and plants and harvests, and a dentist fills cavities. It is easy to delude ourselves into thinking that WE are the ones who are producing our income. The truth is that the farmer and the Levite are on an equal footing. The Levite, who received a gift from the farmer, has to give away 10%. The farmer, whose success on his farm comes as a gift from G-d, gives 10% as well.

There are poor doctors and lawyers, and there are rich sanitation workers. We have to make the effort, but it is only through G-d's blessings that our attempts at earning a living are successful.

We are all recipients of G-d's charity.

Have a great Shabbos.

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