

[Some Taxing Thoughts: Thoughts for Parashat Terumah](#)

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By

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Angel for Shabbat, Parashat Terumah
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This week's Torah portion describes the "fundraising campaign" of the ancient Israelites in connection with building the Mishkan, the temporary sanctuary while they were in the wilderness. The people were called upon to contribute according to the willingness of their hearts. The sanctuary was to be a reflection of the donors' generosity and devotion.

Since those olden times, we have been involved in a never-ending series of campaigns—for our synagogues, schools, charitable institutions etc. A day hardly goes by when we are not solicited by one worthy cause or another, beseeching our support. Although we must necessarily make priorities in determining our contributions, we generally have the feeling that we are generous and kind people who contribute to the best of our ability.

In the United States, this is the season when we are involved in tax preparations, when we gather our financial data for the past year so that we can submit our taxes by April 15. This process gives us a clear idea of our economic history for the past year. But it also tells us much about who we are, well beyond the category of economics.

People spend money on the things that are important to them. Our financial records are a clearer reflection of our values than anything we say.

Are we generous? We all like to think that we are. Now let us examine our actual financial records for the past year. How much charity did we give? The Shulhan Arukh teaches that one who gives 10% of income to charity is considered an average person. One who gives 20% is considered generous. One who gives less than 10% is considered stingy. Our tax forms will reveal our level of real—not imagined—generosity.

Do we value spiritual and religious life above materialistic concerns? We like to think we do. But our tax records will reveal the truth about ourselves. Did we spend more money on recreation than on our spiritual/religious needs? Did we spend more on vacation than we did on Jewish education for ourselves and our children/grandchildren?

I have known people who claimed financial inability to pay synagogue dues but who spent considerable amounts on their summer homes. Others regularly spend hundreds of dollars for an evening at a restaurant and theater, but say they cannot afford to donate to the annual UJA-Federation campaign or other communal charities. Or they send in \$18! I know of families who have spent many thousands of dollars staying in luxurious hotels for Passover, but who contribute very small amounts to their synagogues and local day schools.

Our tax records show us what we did, not what we claimed to believe. How much did we spend in support of Jewish causes, humanitarian causes? How much did we donate to the institutions which are the backbone of our religious, charitable, medical and cultural infrastructure? If promoting vital Jewish life is an uppermost concern of ours, this concern must be reflected in the way we invest our charitable dollars. The amounts we give—or do not give—are a stark and objective reflection of our priorities.

If all Jews were merely “average” and contributed 10% of their annual incomes on charitable causes, then our synagogues, schools and communal institutions would not have deficits. On the contrary, they would be so well-funded that they could provide more services and be more generous to those who could not afford these services.

A story is told that the accusing angel came before God on Yom Kippur, and cast aspersions on the prayers of the Jews. This angel said: “The Jews are not sincere. Put their prayers in this machine and grind them out. Then you will find the essence of their prayers.” God took the prayers and ground them through the machine. In went the prayers and out came the words: “money, money, money.” The accusing angel rested his case. Then the defending angel asked God to put the prayers back into the machine a second time. God did so, and out came the words: “money for our synagogues, money for our yeshivot, money for the poor and downtrodden.” The defending angel won the day.

The money we earn is the fruit of our labor. The money we spend is a reflection of our values. The way we allocate our funds—as evidenced in our tax records—tells us much about the meaning of our prayers and aspirations, and about who we really are.

Angel for Shabbat