



T'rumah and Tz'dakah: How We Define Synagogue Dues

Parshat T'rumah, Exodus 25:1 - 27:19 | By Mark Greenspan

“Charitable Giving” by Rabbi Elliot Dorff, (pp. 391-411) in *The Observant Life*

Introduction

Hopefully I don't have to convince readers that it is not only praiseworthy but a *mitzvah* to help the needy. We Jews like to point out (with self-congratulatory smugness) that we view helping others as more than 'charity.'

Charity, Elliot Dorff writes, derives from the Latin for love, while, Tz'dakah is literally, 'acts of justice.' “That is, donating to the poor and to other social needs is not a supererogatory act of especially generous people, but an expected act of each and every Jew.”

I suspect that there would be little argument about this perspective. In fact you don't have to be Jewish to believe in helping the needy. But what are the parameters of *tz'dakah*? In what sense is it an obligation? Is supporting communal institutions considered *tz'dakah*? How about paying synagogue dues? And in an age when we live in voluntary communities and are more prone to speak of people's rights rather than their obligations, what does *tz'dakah* mean for contemporary Jews?

The Bible and the sages had a lot to say about *tz'dakah*: to whom, how much, when, and what is required of the needy. There is much more to discuss here with regard to *tz'dakah*, but this Shabbat I would like to explore the connection between *tz'dakah* and synagogues. Our *Torah* portion opens with an invitation to support the building of the Tabernacle. What does this say about our communal obligations to synagogues?

The Torah Connection

The Lord said to Moses, saying: Tell the Israelite people to bring Me gifts: you shall accept gifts for Me from every person whose heart so moves him: And these are the gifts you shall accept from them...

- Exodus 25:1-2

Gifts: Hebrew T'rumah is a technical term referring specifically to that which is set aside by its owner and dedicated for sacred use.

- Nahum M. Sarna, The JPS Torah Commentary, Exodus

Donation: The Hebrew T'rumah is a noun derived from a verb that means "to elevate" and among several biblical terms for gift, it is the one that designates a donation for use in the cult or by the priests.

- Robert Alter, *The Five Books of Moses* (New York: W.W. Norton & Company, 2004)

You shall accept for Me (lee): Heb. lee, dedicated to My name. Offering: meaning, 'separation.' They shall set apart from their property an offering for Me. Whose heart inspires him to generosity: It shall be an expression of generosity; that is an expression of good will. You shall accept My offering: Our Rabbis said: The word T'rumah is mentioned three times. It denotes that three offerings are mentioned here. One is the offering of a half-shekel per head, from which they made the sockets, as is delineated in Exodus 38:26, 27. Another is the offering of a beka per head for the community coffers, from which to purchase the communal sacrifices, and another is the offering for the Tabernacle, each Israelite's donation. Thirteen materials are mentioned in this chapter that were required for the Tabernacle and the priestly garments.

- Rabbi Shlomo Ben Yitzhak, Rashi's Commentary

Why does scripture use the word vayik'chu, "they shall take for Me offerings," and not the word vayitnu, "they shall give to Me offerings." The Malbim (Meir Leibush Epstein, 1809-1879) explains the language of the Torah in the following way: if the Torah had said, "They shall give Me offerings," the

people might have assumed from this that everyone was obligated to volunteer and donate materials for the building of the Tabernacle. The Holy One desired that the Tabernacle be built from donations that were given freely and completely voluntarily, without any coercion. Therefore the Torah does not say 'give' but 'take.' That is why the Jewish people are commanded to assign solicitors who can receive the donations according to each person's generosity. Similarly the sages of Israel had the following to say about the choice of language in this verse: It is to teach us that in giving tz'dakah, more than what we give to the other, we receive for ourselves. Similarly, in Va-yikra Rabbah we are taught: More than what the rich man does for the poor (when he gives tz'dakah), the poor does for the rich man (in receiving the tz'dakah)

- Rabbi Mark Greenspan

Ten Commandments for Synagogue Fundraising: Ever since the time of Moses, synagogues have been trying to maintain a balanced budget. But the question remains: how do we do this according to the highest standards of the Torah? Is there a right way to give and collect funds? Is there a religious and a righteous way for congregations to meet their fiscal needs? What higher values ought to inform the way we go about raising funds and maintaining a congregation? Based on the Torah portion this Shabbat, I'd like to suggest that there are some basic values from the Torah that we can learn for congregational fundraising. I hope that these Ten Commandments will inspire you to think about what we need to do not only to maintain the bottom line but to preserve the integrity and authenticity of a religious institution.

One: You shall give! Supporting a congregation is not charity, any more than providing for your household is charity. Charity is what we do for others; we contribute to synagogues because it is important to us to have a religious institution to which we belong and which we can attend. Synagogue membership, like the half shekel, is an obligation for anyone who values Jewish communal life.

Two: Synagogue members should support their own congregation. Synagogue leaders are often frantic about finding new sources of revenue. Raising money from outside the synagogue often cheapens the value of the synagogue for the people who belong. Bingo, for instance, helps congregations raise money from the people who least can afford it. Lawrence Kushner, in his article "The Tent Peg Business: Some Truths about Congregational Life," writes: "The way a congregation gets its money may be more important than how much it gets. Consider the religious impact, for instance, between congregations getting say, half their operating budgets from (a) bingo, (b) a few wealthy members, or (c) dues. There is a widespread misconception that because the congregation is nonprofit and tax-exempt, it is therefore a charity. Actually, even though the analogy makes us uncomfortable, a congregation is precisely like a country club. And like all such clubs, you get what you pay for."

Three: You shall collect congregational funds with equity. This may be the most challenging commandment of all. How do we balance the ability to contribute with the basic equality of Jewish life? In ancient times everyone was obligated to pay the half-shekel; it didn't matter whether one was rich or poor. There was a minimum tax everyone had to pay. So what happened if a person couldn't afford the half shekel? Richer members of the community could not give the tax for him. A congregation needs to find a way to make sure everyone can contribute to the synagogue. That is what members of family do. They need to develop a fair system of taxation for all involved. Ideally the budget of the congregation should be divided among the members and shared with equity among all the members. The problem of course is that this would be beyond the ability of some members to participate. Another way of dealing with "dues" is to come up with a base line, a proverbial "half shekel" that everyone would have to pay based on the most basic needs of the congregation and then base additional fundraising on programmatic needs of the congregation.

Four: You shall meet your obligation; beyond that everything else is discretionary. We find two kinds of giving in the Torah: the obligatory half-shekel and T'rumah which was a voluntary gift. When Moses set out to build the Tabernacle, he invited the people to contribute to this project. Kol eesh asher yidaven libo, each person whose heart is so moved. This was not an obligation. Congregations, then, need to think in terms of priorities; what are the necessary funds for maintaining the congregation and what should be considered discretionary giving?

Five: Fundraising shall be driven by vision, not need. Dues should be a tax placed on every person in the congregation – it's how we keep the synagogue going. Each synagogue finds its own way to spread this tax fairly among the members. Beyond dues however, there is not a synagogue in the world that does not need to do extra fundraising. This is not so much a commandment as it is logic. Congregational leaders go to their members and ask them to pay

dues. How can we then go back to the same members and ask them to pay more money toward the up keeping of the congregation? For fundraising to work, then, it must be driven by something more than bottom line. Members need to feel that there is vision and purpose in giving beyond basic necessities. They should ask: what am I giving for? How will this extra money in some way make this a better congregation and a better world? After collecting dues there is the hard work of going to members and convincing them to support activities, programs and goals that the dues cannot bear.

Six: You shall not demand recognition. No one who contributed to the building of the Tabernacle received public recognition. There were no plaques in the Tabernacle or in the Temple. I would argue that plaques are detrimental to the wellbeing of the congregation. Lawrence Kushner writes: "If people selfishly seek their own Jewish growth in synagogue and do what they do because they want to, then there is no longer any need for the ritualized public displays of gratitude which threaten to suffocate virtually every arena of congregational life. Such obeisance at services and banquets, in print and on the walls, invariably degenerates into a system in which people give gifts of time, money, and skill to the congregation not for the joy of giving but for the communal recognition. If everyone is thanked, the only noteworthy events are the invariable omissions."

Seven: There shall be no strings attached to the funds that are donated. Synagogue leaders need to think carefully about the gifts they receive. The synagogue belongs to all of us, not just to the person who gives the largest gift. That means that there should not be any conditions or demands attached to the gifts we receive. People have a right to ask that their financial resources be used in a particular area of synagogue life; they have no right to have personal conditions placed on their giving.

Eight: You shall contribute honestly. The money which comes to a synagogue must meet the highest ethical and legal standards. Buying scrip, for instance, doesn't mean that the entire amount can be taken as a tax write-off because the check was addressed to the synagogue. We, of course, don't have control over what people choose to do once they contribute to the synagogue. But I would argue that we must not be enablers either. We need to remind people that the check they wrote to the synagogue may or may not be tax deductible.

Nine: Synagogues Boards shall conduct financial matters with transparency. Because they are dealing in public funds, a board has an obligation to make sure its dealings are not only honest but open to the community. Moses may have been the overseer of the Tabernacle but he still had an obligation to give a full accounting of every resource he received for this project.

Ten: Volunteering is as important as giving but it doesn't pay the bills! Finally, we need to acknowledge that not everyone can afford to give as much as they would like. We need to honor those who give other resources: time, talent, and skills. Remember that the only people who are acknowledged by names in the building of the Tabernacle are Betzalel and Ohaliab, the two master craftsmen.

Last, but not least, we need to remember that giving is a religious act. How we give and why we give is as important as what we give. In speaking of the half-shekel, the Torah says: "When you take a census of the Israelites, you shall give (v'natnu) to the Lord. The word, 'give,' v'natnu is a palindrome; a word that is spelled the same way forward and backwards. From this word we learn that when we give with holiness, we gain as much as we give. I would add that we need to look, not only at where the money is going but where it is coming from, as well. Giving is a necessity of congregational life, but we must beware that our giving doesn't demean the very purpose of our existence. We may be a business but we are in the business of creating Jewish souls and building a holy community for ourselves and for others. Congregational giving must reflect the loftiness of our mission.

- Rabbi Mark Greenspan with special recognition to Rabbi Lawrence Kushner

Reflections

The second half of Exodus is devoted almost entirely to the building of the *Mishkan*, the Tabernacle, and the making of priestly garments and accoutrements. Having stood at Sinai we now find ourselves wallowing through the minutiae in the construction of Israel's portable place of worship. We are instructed regarding the materials, dimensions, and furnishings of the *Mishkan*. As this section of the *Torah* opens God commands Moses to issue an invitation: "Accept gifts (*T'rumah*) for Me from every person whose heart so moves him." These gifts, donations, offerings are to be given freely as each person sees fit.

What exactly is a *T'rumah*? While there are similarities in the way Rashi, Alter, and Sarna understand this word each offers a slight variation in the way it is perceived. Gifts and donations are different from one another. Few people view their monetary contributions to the synagogue as gifts but they are likely to call them 'donations'. And the word 'offering' has a more religious connotation; it is something more than a donation but not quite a tax. The building of the Tabernacle was *sui generis*. Having spent centuries building monuments for Pharaoh, Israel now had the opportunity to serve its own God. But rather than commanding them to build the tabernacle God invites them to participate in this project. The invitation and the emphasis on free will are a significant part of Israel's new identity and relationship to God. There are other offerings that are obligatory; the half *Shekel* for instance of which we read this past weekend on *Shabbat Shekalim*: "This is what everyone who is entered in the record shall pay: a half-*shekel* by the sanctuary weight...the rich shall not pay more and the poor shall not pay less..." (Exodus 30: 12-14). There are other obligatory taxes in the Torah: priestly and levitical taxes, the first fruits, and first born. And of course there are obligatory taxes that one is expected to set aside for the poor such as an obligation to leave the corners of the field for the needy.

How are we to understand affiliation to synagogues today? While our ancestors imagined themselves as part of organic communities that were essential to their identity we can choose to opt in or out of voluntary communities. Rabbi Larry Kushner suggests that belonging to a synagogue is no different than joining a country club. We pay dues for the services that the synagogue offers. Defined this way dues are neither *tz'dakah* nor charity. Exploring that idea I came up with "Ten Commandments" for synagogue fundraising. And I would argue that they fit with the image of *T'rumah* presented in our *parshah* this Shabbat.

But that only works to an extent. People opt out of synagogues until they are in need of the services of a rabbi or someone to train their children for Bar/Bat Mitzvah. It is not so much that we live in voluntary communities as we tend to see the world as consumers. We want to pay for the services we want or need at a particular moment in our lives. But who will maintain the synagogue in between these rare moments? And what are we giving up by not feeling the richness and connection that we gain by being part of a community? It is interesting that maintaining a synagogue is placed high on the list of priorities in the *Shulhan Arukh* because Rabbi Karo understood that a synagogue is more than just a place to which we go to pray; it is the center of our communal lives.

I have had second thoughts since writing the "Ten Commandments of Fundraising." People can choose to affiliate or not but we all have an obligation to maintain the religious lives of the community as one of the central institutions of Jewish life. Maybe we need to reframe how we present ourselves so that people understand that they are not paying for communal and religious services but providing for the needs of the community as a whole.

Halakhah L'ma-aseh

1. *Jewish law requires that Jews provide for communal needs by building and maintaining synagogues, schools, and healthcare institutions of various sorts.*
- *The Observant Life*, p.391
2. *Although Judaism affirms that we are all unique individuals created in the image of God, it also asserts that we are fundamentally and inextricably part of a community. Furthermore, when we Jews stood at Sinai as a community, we did not receive rights at all, but rather 613 obligations.*
- *The Observant Life*, p.392
3. *Just as your foot cannot decide to leave your body, so too individual Jews do not have the ability to abandon their identity as Jews, for "a Jew, even if he or she sins, is still a Jew"... This Jewish understanding of community, in which our obligations to each other are both inescapable, is thus a much thicker sense of community than Americans and other Westerners are used to. The corollary of this thick view of community is that the Jewish tradition does not see contributions to its welfare as mere charity...but as tz'dakah.*
- *The Observant Life*, p.392

4. *Tz'dakah is demanded of us not only because we are all part of a thick community that can legitimately make demands on its members, but all our assets ultimately belong to God.*
- *The Observant Life*, p.392
5. *Thus, one who settles in a community for thirty days becomes obligated to contribute to the charity fund together with other members of the community.*
- *The Observant Life*, p.392
6. *Today, governments at various levels shoulder some of the responsibility to care for the poor...At the same time, however, American social policy specifically presumes that the safety net for the poor and funding for educational and cultural resources will not be borne by the government alone.*
- *The Observant Life*, p.398
7. *Jews must support synagogues and other communal needs. The Shulban Arukh thus summarizes the hierarchy of recipients of one's donations as follows: "There are those who say that the commandment to build and support a synagogue takes precedence over the commandment to give tz'dakah to the poor, but the commandment to give money to youth to learn Torah and to the sick among the poor takes precedence over the commandment to build and support a synagogue. (SA, Yoreh Deiah 249:16)*
- *The Observant Life*, p.401
8. *While I know of no rabbinic ruling that sets actual percentages for contemporary giving based on Jewish tradition, it seems reasonable to suggest that fifty percent of one's gifts should go to synagogue and Jewish educational institutions, forty percent to other Jewish causes, and ten percent to non-Jewish causes. Depending on one's income and stage of life, one might, or might not, include one's synagogue dues as part of the calculation of tz'dakah, and one might, or might not, include tuition of one's children or grandchildren to attend Jewish schools, youth groups and camps as part of one's tz'dakah.*
- *The Observant Life*, p.402
9. *The shared work of collecting and distributing charity is a significant mechanism through which individual Jews become a Jewish community.*
- *The Observant Life*, p. 404

Questions to Ponder

1. If we provide the funds to build or maintain a synagogue it is considered to be a *T'rumah*; which translation best describes them: a gift, a donation, or an offering? In what way is the *T'rumah* described in the Torah different from our charitable giving?
2. How do the words 'gift', 'donation', and 'offering' differ from one another? How might they affect our attitude toward supporting a synagogue?
3. Should synagogue dues be viewed as *tz'dakah*? Why or why not?
4. Read the "Ten Commandments of Fundraising" carefully. Do you agree or disagree with them? Why?
5. What is the attitude of the *Shulban Arukh* toward the support of a synagogue? How is it different from Lawrence Kushner's perspective?
6. Elliot Dorff suggests percentages in how we give *tz'dakah*. Do you agree or disagree with his suggestions? Why or why not? Do you think that there should be specific percentages for how we chose to allocate our *tz'dakah*?

Adapted from Torah Table Talk by Mark Greenspan