

Giving Up

Excerpted and adapted from a shiur by Rav Baruch Fried

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https://baishavaad.org/wp-content/uploads/2021/10/BER82_003_Lech_Lecha_Giving_Back_Fundamentals_of_Giving_Maaser.mp3

And he gave him a tithe from all.

Bereishis 14:20

Rashi explains that Avraham gave Malki-Tzedek a tenth of the spoils he captured in war. *Mefarshim* note that this is one of the earliest sources for the practice of giving *ma'aser ksafim*. Nevertheless, the commentators disagree as to the halachic status of *ma'aser*. According to Tosafos (Ta'anis 9a, citing the Sifri), it is a mitzvah *de'Oreisa*; according to the Taz and Rama, it is a mitzvah *deRabanan*; according to the Bach and many others, it is a minhag.

Before one begins to give *ma'aser*, writes the Chafetz Chaim, he should be sure to say that he is doing so *bli neder*, so that he can be more lenient if he does not have sufficient funds at some point in the future.

Ma'aser is given on income, so one gives 10% (up to 20%) of any salary, monetary gift, or inheritance he receives; any profits earned subsequently from investing these require additional *ma'aser*. One may deduct any expenses incurred in making the profit, including income taxes, childcare, insurance, and travel costs.

Many authorities (including the Maharil and the Taz) write that *ma'aser* funds should be given only to the poor, but the Be'er Hagolah holds that they may be used to perform other mitzvos. Many *poskim* write that this opinion may be followed when this was one's intent from when he began to give *ma'aser*.

One may not use *ma'aser* for an obligation he needed to fulfill anyway, like repaying a loan. Obligatory tuition also may not be paid with *ma'aser* funds according to most opinions. Similarly, if one committed to supporting a son or son-in-law studying Torah, he cannot use *ma'aser* money unless he so stipulated at the time of his initial commitment (Pis'chei Teshuvah).