

Using Ma'aser to Provide Professional Services Pro Bono

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Question: If someone provides professional services for free to a needy person or organization, can he deduct the value of his services from his *ma'aser* account?

Answer: The Maharil Diskin writes in a teshuva that providing services pro bono is definitely a mitzvah of *tzedakah*. The question is if the value of this service can be taken from *ma'aser*.

The Sefer Hachasidim clearly says that *shaveh kesef* (something that is not currency but has a monetary value) works for *ma'aser*. In Choshen Mishpat, there is a question whether one may charge for a service he knowingly provides for a friend without having any formal agreement, where the friend can claim he thought it was being done for free. Most Poskim rule that this service has a dollar value, so one can charge for it. According to them, a professional service is *shaveh kesef*, which would mean that one can deduct its value from his *ma'aser* account.

If one did the service as a favor without intending to charge for it or take the value from his *ma'aser* money, it could be argued that he nevertheless provided the service, so he can still decide later on to deduct its value from *ma'aser*. The Nesivos Hamishpat, however, implies that if he did the service for free, without intending for it to be part of his *ma'aser*, it is considered as if he forgave the usual charge and he can no longer deduct from *ma'aser*.

It is well known that Rav Moshe Feinstein would tell yeshiva students that even though they do not have money to take *ma'aser* off of to give to *tzedakah*, they should still give a *ma'aser* of their time for Klal Yisroel by engaging in activities that benefit other Jews. Perhaps his source for this is this halacha that *shaveh kesef* can be given as *ma'aser*. Since yeshiva students cannot give actual money, they instead can give their time, which certainly is worth money.

It is important to note that if someone is doing work in lieu of giving money for *ma'aser*, he should bear in mind that he can only count 90% of it towards his *ma'aser* account, as if he would have taken money for his work, he would only have received 90% of it, with the other 10% going to *ma'aser* in any case.