

# Donations

by: Rabbi Jeremy Rosen

The Torah offers two models of contributions to the community. The word Terumah is a general word, like charity. It has several usages, for Priestly privileges and for mundane donations. Here it means the voluntary contribution that people would make towards the construction of the Tabernacle. People gave, whatever they could and of things that they possessed, such as gold, silver, skins, materials and skills. In the end, they donated so much that Moses had to tell them to stop. If only that happened nowadays.

The second model was the half-shekel that everyone had to give towards the running costs. This was a poll tax. Rich or poor, everyone gave the same. It seems unfair to tax the poor in the same way as we tax the rich. Just as consumption taxes penalize those who buy more and most societies rely on expenditure to fill their coffers. Yet it also made the important moral point that everyone was the same, rich or poor, when it came to membership of the community.

Over the years, societies have tried all kinds of taxes, voluntary, graduated according to income or wealth, poll taxes, consumption taxes. They all have their pluses and minuses. In every case there are those who try to evade their commitments. Jewish communities have experimented with different kinds of taxes during the thousands of years they tried to survive in the Diaspora where they were often heavily taxed by the regimes and religions they lived under. But no one single method prevailed.

Nowadays there are no specific Jewish religious taxes levied on individuals. Though we do in practice pay a tax for kosher food preparation and supervision. And of course, we pay State taxes. But all committed Jews donate both to the poor and to maintain our communities. Some communities impose membership fees, others rely entirely on donations, on Terumah rather than enforced tithes or membership fees.