Jewish Tribune – Shelach

**Hafroshos Challah and Tax Avoidance**

When Rav Nosson Tzvi Finkel first arrived at the Mir as a 17-year-old boy, he was exhausted. A plane trip in 1960 was a far cry from a plane trip today.

His grandfather’s brother, Rav Leizer Yudel Finkel, the legendary Rosh Yeshiva of the Mir, greeted him warmly, and had him sleep in his own home. The weary Nosson Tzvi went to sleep in a curtained off section of the living room and woke up at around 4 am.

He heard some muffled noises in the room. Rav Leizer Yudel had risen to begin his morning learning. He would learn eight blatt each morning before shacharis in the yeshiva.

Rav Leizer Yudel was tiptoeing around the room, unaware that Nosson Tzvi was up, silently observing him. Still in his shirtsleeves, Rav Leizer Yudel walked over to the Shas, with a wide and warm smile. He leaned over and embraced the seforim, with his eyes closed, he kissed lone volumes while saying the names of each masechta to himself. And then he began to quietly say Birchas HaTorah with extraordinary kavanah.

What excites me about this well-known nostalgic reminiscence of Rav Nosson Tzvi Finkel, is not so much the gigantic ahavas haTorah that Rav Leizer Yudel displayed, but a unique peek into the life of a godol and a window into his exalted private life and his elevated real world. If Rav Nosson Tzvi would not have feigned sleep, we would never have known about it.

And that takes us to this week’s parsha.

Parshas Shelach contains the mitzva of challah.

Interestingly, when the Torah issues the instruction to take challah and give a portion of the dough that has been kneaded to the kohen, it compares it to the removal of terumah in the granary.

The possuk states:

**רֵאשִׁית עֲרִסֹתֵכֶם חַלָּה תָּרִימוּ תְרוּמָה כִּתְרוּמַת גֹּרֶן כֵּן תָּרִימוּ אֹתָהּ**

The first portion of your dough, you shall separate a loaf for a gift; as in the case of the gift of the threshing floor, so shall you separate it. (Bamidbar 15,20)

Why compare taking challah to the separation of terumah in the threshing floor?

The Meshech Chochmah gives an in insightful answer which has an important message.

There is a big difference between tax evasion and tax avoidance. The former is illegal and a criminal offence whereas the latter is largely permitted. Tax evasion involves deliberately withholding or providing inaccurate information to pay less tax, as opposed to tax avoidance which is mostly seen as prudent financial planning.

L’havdil, just like there are certain halachically sanctioned ways of avoiding having to separate terumah. For example, if instead of bringing in the grain through the front door of the storehouse, one brought it through a skylight in the ceiling, then one would be exempt from giving terumah.

However, in practice, this halachically acceptable loophole was rarely used. Why? Because everyone would see that he was trying to avoid giving terumah. It would be too public an avoidance and too embarrassing.

Challah, however, is taken in the privacy of one’s own home. Invoking the various loopholes for not giving challah to the kohen, would be out of the public view and not embarrassing.

For example, one could ensure that they only kneaded dough less than the minimum size required, and they would be exempt from challah. As it was all done in private, no one would know any better!

Therefore, says the Meshech Chochma, the Torah says: **כִּתְרוּמַת גֹּרֶן כֵּן תָּרִימוּ אֹתָהּ -** as in the case of the gift of the threshing floor, so shall you separate it. I.e. your fear of G-d needs to be the same in private as it is in public. So, if you wouldn’t take advantage of loopholes in public, then do not do so in private either!

My dear brother-in-law, Rabbi Jeremy Finn, who alerted me to this Meshech Chochma, added a lovely insight. Perhps that is the reason why the mitzvah of challah began as soon as the Bnei Yisroel entered Eretz Yisroel.

As a nation entering the Holy Land for the first time, challah reminded all yidden that they were expected to behave in the privacy of their own homes, in the same way as they would in public. The holiness of Eretz Yisroel would not tolerate hypocrisy.

An important lesson to us all. We need to behave on the inside as we do on the outside. From the extraordinary ahavas haTorah of Rav Leizer Yudel to the tax avoidance that could be employed for terumah and challah.

**Rabbi Golker is the Menahel of Hasmonean High School. To listen to his shiurim, go to TorahAnytime.com or JewishPodcasts.Org**