



Bi'ur and Viduy Ma'aserot



The Institute for Torah and the Land of Israel



The Mitzvah

The Torah commands us:

“At the end of three years you shall take out every tith of your crops in that year and set it down within your cities” (*Devarim* 14: 28).

From here we learn that we need to remove the *ma'aserot* from our homes and deliver them to all the people who the Torah indicates they are meant for. This is the *mitzvah* of *bi'ur ma'aserot* (lit. “removing the tithes”).

Details of the Mitzvah

1. **Cut-off date for *terumot* and *ma'aserot*.** One should complete the separation of *terumot* and *ma'aserot* from the yield of the past three years (5776 - 5778), and from products made from this produce by the last day of *chol hamoed Pesach* (*erev shevi'i*). Some do so by *erev Pesach*, especially for products that include *chametz*.
2. **Challah** is to be separated from dough by *erev Pesach* 5779, and *neta revay* fruit harvested before Pesach is to be redeemed before Pesach 5779.
3. **Types of produce.** The separation of *terumot* and *ma'aserot* is to be completed for the following produce:
 - a. **Vegetables:** Any vegetable harvested from Rosh Hashana 5776 to Rosh Hashana 5779.
 - b. **Fruit:** All fruit that bloomed from 15 Shevat 5776 to 15 Shevat 5779.
 - c. **Legumes:** Any produce that has reached a third of its development from Rosh Hashana 5776 to Rosh Hashana 5779.
4. ***Tevel vaday*.** For produce that certainly requires tithing, the separation of *terumot* and *ma'aserot* is performed as follows:
 - a. ***Teruma gedola* and *terumat ma'aser*** is given /ownership transferred to a Kohen (to feed his livestock or to burn); buried in the ground; or double bagged and disposed of in the garbage.
 - b. ***Ma'aser rishon*** is given/ownership is transferred to a Levi.
 - c. ***Ma'aser ani*** is given/ownership is transferred to poor people.
 - d. ***Ma'aser sheni***, see no. 5.
5. ***Bi'ur ma'aser sheni*.** If one has coins used to transfer the sanctity of *ma'aser sheni* or *neta revay*, they should be destroyed.
 - a. **Optimally**, the coin(s) to be destroyed should be the original coin(s) that the *ma'aser sheni/neta revay* sanctity was transferred to (generally an NIS 10 coin is used).
 - b. **Alternatively**, the sanctity of the coin can be transferred onto a coin worth at least 6 *perutot*; a *peruta* today is worth about 6 agorot. Optimally, to accommodate for five different levels of obligation (which each need to be transferred to a separate *peruta*-and-a-quarter, according to many opinions), a half shekel coin should be used. The 50 agorot includes more than five *perutot*-and-a-quarter (that is: 6.25 *perutot*). Note that some permit transferring the sanctity to a 10 agorot coin, without having to include different levels of obligation. This smaller coin is then destroyed. Yet another option is to redeem the original coin onto sugar:
 - **Redeeming the coin onto a new coin.** To redeem a *ma'aser sheni* coin on a *peruta*-and-a quarter in a new coin, say: "The sanctity of all coins of *ma'aser sheni* and *revay* that are in my possession, plus a quarter of their worth, is hereby transferred, each level of obligation separately, to this coin." In this way, the

old *ma'aser sheni/neta revay* coins are no longer sacred and can be used.

- **Redeeming onto sugar:**

- i. Take sugar (worth more than 6 *perutot*; today, as of Nissan 5779, this is approximately 36 agorot; 100 g or 6.4 Tbsp. will suffice). Transfer the sanctity of the coin/coins to this sugar, saying the following formula: "The sanctity of the coin/coins of *ma'aser sheni* and *revay* that are in my possession, plus a quarter of their worth, is hereby transferred, each level of obligation separately, onto this sugar that is before me."
- ii. Dissolve the sugar in water and pour it down the drain.

c. **Destroying the coin.** The coin (either original or new, smaller coin) that is imbued with the sanctity of *ma'aser sheni/neta revay* can be destroyed in several ways: by throwing it into the sea, burning it, hammering it out, or otherwise making it lose its form.

6. ***Bi'ur* is not performed on Yom Tov or Shabbat.**
7. **If one failed to perform *bi'ur* by the deadline**, the produce is not forbidden to use. However, after this date, *ma'aser sheni* and *neta revay* fruit or the money they were redeemed onto are forbidden for benefit and cannot be redeemed.
8. **Women's obligation.** Women are obligated in the *mitzvah* of *bi'ur*, but not *viduy* (for various reasons); however, according to many opinions women may nevertheless recite the *viduy* if they so desire.
9. ***Viduy ma'aserot* today.** In Temple times, people

would go to Jerusalem and recite the *parashat viduy ma'aserot* (literally the "tithing confession"), stating that they fulfilled their obligations and separated and delivered all of the required *terumot* and *ma'aserot* to their proper destinations. Today, sadly, in the absence of the *Beit Hamikdash* and since we are considered ritually impure due to contact with the dead, this unique *mitzvah* of *viduy ma'aserot* is not performed.

10. ***Zecher LaMikdash.*** It is praiseworthy to read the *parashat haviduy* in remembrance of the *Beit Hamikdash*.

It seems that even those who do not need to actively perform *bi'ur ma'aserot* (such as those who always buy tithed produce) should nevertheless read the *viduy ma'aserot*.

11. ***Reading the viduy ma'aserot.*** On the seventh day of Pesach, either before or after *mincha* (in public), there is a practice to read these verses out loud either from a *chumash*, with the *trop*, or from an *sefer Torah* (but without a blessing). Optimally, each person should read the verses himself. The *viduy* can also be read outside of Israel, and it is possible to read the *viduy* on the eighth day of Pesach as well.

Note that the Shulchan Aruch states explicitly that *viduy ma'aser* may be recited in any language, not only in Hebrew.

12. **New coins.** After Pesach, one should prepare new coins for redeeming *ma'aser sheni* and *neta revay*.
13. **Members of Beit HaOtzar** at Torah VeHa'aretz Institute. *Bi'ur* is performed with the coins used to redeem *ma'aser sheni* and *neta revay* on erev Pesach and on the last day of chol hamo'ed Pesach by the *Beit HaOtzar* managers. On the seventh day of Pesach, members may read *parashat haviduy* in remembrance of the *Beit Hamikdash*.



Parashat Viduy Ma'aserot

The text for *viduy ma'aserot*, which appears in *parashat Ki Tavo* (*Devarim* 26: 12-15), is as follows:

(א) כִּי תִכְלֶה לַעֲשׂוֹר אֶת־פְּלִי־מַעֲשֶׂיךָ תִּבְנוּאֶתְךָ בְּשָׁנָה הַשְּׁלִישִׁית
שְׁנַת הַמַּעֲשֶׂיךָ וְנָתַתָּה לַלֵּוִי לַגֵּר לִיתוֹם וְלֵאלֻמָּנָה
וְאָכְלוּ בְּשַׁעְרֶיךָ וְשִׂבְעוּ:

(ב) וְאָמַרְתָּ לִפְנֵי ה' אֱלֹהֶיךָ בְּעֵרְתִי הַקֶּדֶשׁ מִן־הַבַּיִת
וְגַם נָתַתִּי לַלֵּוִי וְלַגֵּר לִיתוֹם וְלֵאלֻמָּנָה כְּכָל־מִצְוֹתֶיךָ אֲשֶׁר צִוִּיתָנִי
לֵא־עֲבֹרְתֵי מִמִּצְוֹתֶיךָ וְלֹא שָׁכַחְתִּי:

(ג) לֹא־אֶכְלֵתִי בְּאֲנִי מִמֶּנּוּ וְלֹא־בְעֵרְתִי מִמֶּנּוּ בְּטָמֵא
וְלֹא־נָתַתִּי מִמֶּנּוּ לְמַת שְׁמַעְתִּי בְּקוֹל ה' אֱלֹהֵי
עֲשִׂיתִי כְּכָל־אֲשֶׁר צִוִּיתָנִי:

(ד) הַשְּׁקִיפָה מִמַּעַן קֶדְשֶׁךָ מִן־הַשָּׁמַיִם וּבְרַךְ אֶת־עַמְּךָ אֶת־יִשְׂרָאֵל
וְאֵת הָאָדָמָה אֲשֶׁר נָתַתָּה לָנוּ כְּאֲשֶׁר נִשְׁבַּעְתָּ לְאַבְתֵּינוּ
אֶרֶץ זָבַת חֶלֶב וְדָבָשׁ:

When you have set aside in full the tenth part of your yield—in the third year, the year of the tithe—and have given it to the Levite, the stranger, the fatherless, and the widow, that they may eat their fill in your settlements, you shall declare before the L-rd your G-d: "I have cleared out the consecrated portion from the house; and I have given it to the Levite, the stranger, the fatherless, and the widow, just as You commanded me; I have neither transgressed nor neglected any of Your commandments: I have not eaten of it while in mourning, I have not cleared out any of it while I was unclean, and I have not deposited any of it with the dead. I have obeyed the L-rd my G-d; I have done just as You commanded me. Gaze from Your holy abode, from heaven, and bless Your people Israel and the soil You have given us, a land flowing with milk and honey, as You swore to our fathers."

Some add the following *mishna* (*Ma'aser Sheni* 5:13):

השקיפה ממעון קדשך מן השמים - עשינו מה שגזרת עלינו, אף אתה עשה מה שהבטחתנו, השקיפה ממעון קדשך מן השמים וברך את עמך את ישראל - בבנים ובבנות, ואת האדמה אשר נתת לנו - בטל ומטר וכולדות בהמה, כאשר נשבעת לאבותינו ארץ זבת חלב ודבש - כדי שתתן טעם טוב בפירות.

"Gaza from Your holy abode, from the heavens." We have done what You decreed upon us, so too You do what You promised us: [to] "gaze from Your holy abode, from the heavens, and bless Your nation, Israel," with sons and daughters."And the land You have given us" bless with dew and rain, and [bless] the offspring of [our] livestock. "Just as You have sworn to our forefathers, a land flowing with milk and honey" so that You will give a pleasant taste to the fruit.

After reading the *viduy*, recite the following prayer:

יהי רצון מלפניך ד' אלקינו ואלוקי אבותינו, כשם שזכינו לקיים מצוות ביעור מעשרות ווידוי מעשרות, כן יזכנו הקב"ה לקיים מצוות הפרשת תרומות ומעשרות מהתורה, וכן מצוות ביעור מעשרות מן התורה, בביאת גואל צדק ובבנין בית המקדש במהרה בימינו, אמן, כן יהי רצון.

May it be your will, G-d, our L-rd and the L-rd of our forefathers, that just as we have merited to perform the commandment of *bi'ur ma'aserot* [removing tithes from our possession and delivering them to their proper destinations] and *viduy ma'aserot* [reciting the tithing confession], so too will G-d give us the merit to perform the commandment of separating *terumat* and *ma'aserot* as a Torah obligation, and to perform the commandment of *bi'ur ma'aserot* as a Torah obligation, with the coming of the righteous Redeemer and the rebuilding of the Holy Temple, speedily and in our day, amen.

May it be Your will.

