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## TRACT SHEKALIM.

UNDER this heading the payment of a head-tax is treated of, which amounted to one-half of a shekel (in the Mishna always referred to as a *shekel*) and which had to be paid by every Israelite (see Exodus xxx. 12) upon the completion of his twentieth year. In the times of the existence of the Temple, the proceeds of this tax were applied for communal sacrifices and for the needs of the capital. The manner of collection, investment, and application of this money forms the subject of this treatise. It contains, in addition, many other historical regulations, most of which, however, only held good during the existence of the second Temple.

### CHAPTER I.

MISHNA: (a) On the first day of the month of Adar, warnings are heralded (from Jerusalem) concerning Shekalim [a1](#) and Kelayim [a2](#) (the prohibition concerning the use, for ploughing together,

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of an ox with an ass, and the sowing together of different kinds of seeds). On the fifteenth day of that month the Megillah Esther [a3](#) is read in the fortified cities; and the same day the improvement of country roads, [a4](#) market-places, and legal plunge-baths is proceeded with. Public affairs are again taken up [a5](#); at the same time, graves are marked with lime, [a6](#) and messengers are sent out on account of possible Kelayim. [a7](#)

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(b) R. Jehudah says: At one time the messengers used to pull out the Kelayim (illegally mixed seeds) and throw them at the feet of the owners! The number of the transgressors, however, being constantly on the increase, the Kelayim were pulled out and thrown into the roads. Finally, it was determined that the entire fields of such law-breakers were to be confiscated. [b1](#)

(c) On the fifteenth of this month (Adar) the money-changers outside of Jerusalem seated themselves at their tables. [c1](#) In the city of Jerusalem, however, they did not do this until the twenty-fifth of the month. [c2](#) As soon as the money-changers seated themselves also in the city, the taking of pledges from

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the tardy ones commenced. [c3](#) But from whom were pledges taken? From Levites, Israelites, proselytes, and freedmen; but not from women, slaves, and minors. If a father, however,

commenced to give a pledge for a minor, he was not allowed to stop. From priests no pledges were taken, for the sake of peace (and the dignity of the priests themselves). [c4](#)

(d) Said R. Jehudah: Ben Buchri proclaimed the following ordinance in Yavne (Jamnia): "Any priest paying his shekel commits no wrong." R. Johanan ben Zakai, however, rejoined: "Not so! (The ordinance should read:) 'Any priest not paying his shekel, commits a sin.'" [d1](#) But the priests used to interpret the following passage to their advantage: It is written [Leviticus vi. 16]: "And every meat-offering of a priest shall be wholly burnt, it shall not be eaten." (They said therefore:) Were we obliged to contribute (our shekels) how could we eat our [d2](#) Omer

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(first sheaves harvested) and the two loaves and the showbread (which were procured with the shekels of the head-tax)?

(e) Although it was ordained that no pledges were to be taken from women, slaves, and minors, if they offered to contribute, their money was accepted. From heathens and Samaritans it was not accepted. Nor were bird-offerings, for men or women afflicted with venereal disease and for women who had recently been confined, accepted; nor sin and guilt offerings. [e1](#) Vowed and voluntary offerings, however, were accepted. [e2](#) The following is the rule: Everything which was vowed as an offering and all voluntary offerings were accepted. Anything not vowed for offering or given voluntarily was not accepted from them (heathens and Samaritans). So it is explicitly declared in Ezra, for it is written [Ezra iv. 3]: "It is not for *you* and us (both) to build a house unto our God."

(f) The following are obliged to pay a premium [f1](#) (in addition

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to the half-shekel): Levites, Israelites, proselytes, and freed. men; but not (priests,) women, slaves, and minors. If one pay (the half-shekel) for a priest, woman, slave, or a minor, he is exempt (from paying the premium); if he pay for himself and another, however, he must pay a premium for one. R. Meir says: "(He must pay) two premiums. One who pays a Sela (whole Bible shekel) and receives in return a half (Bible) shekel must pay two premiums." [f2](#)

(g) If one pay for a poor man, for a neighbor, or for a countryman, he is exempt from a premium (because it is charity); if he only advances them the money, he is not exempt. Brothers who (after dividing their inheritance) have their business in common, or partners, when they become obliged to pay a premium, are exempt from cattle-tithe. [g1](#) As long, however, as they must pay cattle-tithe, they are exempt from a premium. How much does the premium amount to? According to R. Meir, to one silver Meah (one twenty-fourth of a shekel); but the sages say, to one-half of a Meah.

# CHAPTER I.

MISHNA *a*. Warnings were heralded from Jerusalem concerning Shekalim on and after the first of Adar, in order to prepare for the first of Nissan, before which day the final settlement of Shekalim had to be made. This was inferred by the Palestinian Talmud from the following passage [Exodus xl. 17]: "And it came to pass in the first month in the second year, on the first of the month, that the tabernacle was reared up." This was commented upon by a Boraitha, which stated, that on the day on which the tabernacle was reared up, the entire sum of the Shekalim collected was ready for disbursement.

[1:a2](#) Warnings were also heralded concerning Kelayim, because that month was the time when ploughing and sowing commenced in Palestine.

[2:a3](#) The Megillah (Book of Esther) was read on the fifteenth day of this month only in such cities as were fortified since the time of Joshua the son of Nun; but in such as were fortified after his day, and in the open cities, it was read on the fourteenth of the month. No mention is made in the Mishna concerning the reading on the fourteenth, because, the majority of the cities being open, or fortified since the time of Joshua ben Nun, it was generally known, and there was no fear of it being forgotten. In the few fortified cities, however, it was necessary to remind the inhabitants that the day on which they were to read the Megillah was the fifteenth. The Palestinian Talmud (Chapter I., Halakha 2) states, that we are taught by this Mishna that all commandments which are to be fulfilled on a leap year in the second Adar should not be fulfilled in the first Adar; but we cannot see how that can be inferred from this Mishna, although some commentators have tried to explain it.

[2:a4](#) The rainy season ended by the first of Adar, and in consequence of the heavy rains the country roads and market-places were in bad condition. In the month of Nissan, travel towards Jerusalem was very heavy; hence the warning to improve the roads, etc., was heralded, The public plunge-baths were also injured by the rains and had to be repaired, for the sake of the public, to whom the law prescribes the taking of a legal bath on or before the holidays.

[2:a5](#) The Palestinian Talmud states, that at that time the courts of law (Beth-din) would meet in session for the trial of civil suits, criminal cases, and crimes involving the punishment of stripes; for the redemption of such as had devoted all their possessions in honor of the Lord, and such as had given the estimated value of their person, etc.; also for the performance of the rite of the bitter water (see Numbers v. 12-31), and for the performance of the rite of breaking the calf's neck (see Dent. xxi.), and for the rite of the red heifer (see Numbers xix.), and for the ceremony of piercing a serf's ear (see Exodus xxi.). For all this, and any other matters that came up before them, the courts of law assembled in that month.

[2:a6](#) Such graves as had been injured during the rainy season, and were not marked, had to be restored and marked, in order that a man be saved the annoyance of becoming unclean by stepping on a grave. The Palestinian Talmud infers this from the passage [Leviticus xiii. 46]: "Unclean, unclean, shall he call out," and interprets it to signify that the uncleanness itself

should call out "unclean" and keep men away from its vicinity. For this reason it was heralded, that the graves were to be marked in order to be a warning to passers-by that such places were unclean.

[2:a7](#) On account of the severity of the law concerning Kelayim and the frequency with which that law was infringed, it was deemed insufficient merely to herald the prohibition, and messengers were sent out to see the law enforced (Maimonides).

[3:b1](#) MISHNA *b*. R. Jehudah's dictum does not intend to dispute the foregoing, but merely supplements it with the statement that the messengers sent out were for the purpose of punishing the infractors of the law of Kelayim. The Palestinian Talmud adduces the right of the Beth-din to confiscate property from the passage [Ezra x. 8]: "And that whosoever should not come within three days, etc., all his substance should be devoted." Whence it may be seen, that a Beth-din has such power.

[3:c1](#) MISHNA *c*. It was the custom for money-changers in those days to carry their tables with them, and hence they were called "the men of the tables." The Mishna relates, that on the fifteenth of the month the money-changers were ordered to go out into the rural districts with their tables, in order to provide the people with the necessary half-shekels; for the tax had to be paid in half-shekels only.

[3:c2](#) On the twenty-fifth, when it was high time for payment and the people commenced flocking into the city of Jerusalem, the moneychangers returned and sat in the court of the Temple.

[4:c3](#) The taking of pledges commenced immediately upon the departure of the money-changers from the rural districts, because, if a man had not paid his half-shekel while the money-changers were still within his reach, it was obvious that he either would not or could not pay it, and in consequence a pledge was taken.

[4:c4](#) According to law, the priests were also in duty bound to pay the half-shekels, the collection of which was mainly intended for the purchase of communal sacrifices, and the priests were naturally included in the community. They, however, found a defect in the law, and held themselves exempt. In consequence of their being in authority during the existence of the second Temple, they were not forced to pay or give pledges, for the sake of harmony.

[4:d1](#) MISHNA *d*. The difference of opinion between Ben Buchri (who was a priest himself) and R. Johan ben Zakai is, as can be plainly seen, that Ben Buchri holds, that according to law the priests are not in duty bound to pay the half-shekel; but if they do it, they may nevertheless partake of their Omer, two loaves, and showbread, while R. Johan ben Zakai says, that they are in duty bound to pay the half-shekel.

[4:d2](#) The priests claim, that if they were to pay the half-shekel with which the Omer, etc., is bought, they would naturally have a share in it, and they would eat their share, which, as a priest's offering, must not be eaten by any one. This is, however, an unjust claim; for the majority is considered, and the priests were by far in the minority. As the priests, however, were in charge of the affairs of state, they interpreted the law to suit themselves, and for the sake of

peace they were not disturbed.

[5:e1](#) MISHNA *e*. This clause of the Mishna refers, according to the Palestinian Talmud and Maimonides, to Samaritans only and not to heathens, while the sin and guilt offerings were accepted from Samaritans but not from heathens, because the latter had not the same laws as the Israelites as regards sin-offerings. The Samaritans, however, claiming to be Israelites, were allowed to bring their sin and guilt offerings. The reason, however, that bird-offerings were not accepted from the Samaritans was because, in the first place, an offering for a person afflicted with venereal disease had to be brought in the form of a sheep; but if the person could not afford a sheep, birds answered the purpose. The Samaritans, however, were not considered trustworthy, and it was feared that they might bring a wrong offering (*i.e.*, an offering of less value than they could afford).

[5:e2](#) These were accepted from heathens also, because such offerings were for forgiveness of sins in general, and in that respect all men are equal.

[5:f1](#) MISHNA *f*. The shekel mentioned in the Bible is equivalent to the Sela mentioned in the Mishna, and is worth two shekels of the Mishna. The half-shekel of the Bible was worth (according to Maimonides) the weight of 192 grains of barley in silver, and, for fear that the shekel of the Mishna of that time was perhaps a trifle less than the above weight, a small coin was prescribed to be paid in addition to the above shekel, and which was named from the Greek Colobbus ( $\chi\lambda\lambda\beta\omicron\varsigma$  {Greek *xóllu~bos*}) He who gave the half-shekel voluntarily, and not because he was obliged to pay it, was exempt from paying the above "Colobbus." Those of the priests who, regardless of the [p. 6](#) claim that they were not obliged to pay the half-shekel, paid it nevertheless, were exempt from the above premium for the sake of peace.

[6:f2](#) One in addition to the half-shekel and one for the exchange.

[6:g1](#) MISHNA *g*. Cattle-tithe must be paid by a man only from such young as his own cattle calve, but not from the calves which he purchases elsewhere. If two brothers inherit cattle or calves from their father, they must pay cattle-tithe, because the cattle are regarded as still their father's. If they have divided their inheritance, even though they shared alike, they are both exempt from payment, because it is regarded as if one brother had bought the cattle from the other. (The same refers to partners. As long as they are in partnership they are liable for cattle-tithe from such young as is calved by their own cattle, but if the partners dissolve even after the cattle had calved, they are exempt, because it is regarded as if one partner had purchased his share from the other.) Now, it is obvious that when the two brothers are still partners and liable for cattle-tithe they are regarded as one, and by paying one Sela for both are exempt from premiums, because the money is still considered as their father's. (This explanation is taken from Rashi in Tract Chulin.) As soon, however, as they are exempt from cattle-tithe., they have nothing more in common, hence must pay a half-shekel each, and thus must also pay the premium.