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CHAPTER II.

MISHNA: (a) One may put together the Shekalim and exchange them for Darkons [a1](#) (Greek coins of permanent value), in order to be able to carry them more readily. just as the money-chests were on the order of horns in the city of Jerusalem, so were they also in the country. [a2](#) If the inhabitants of a town sent their Shekalim (to the city of Jerusalem) by messengers, and the money was stolen from them or was lost by accident, if the treasurers had already drawn their share (from the communal Shekalim), the messengers of the city must swear to the fact before the treasurers. If the share had not yet been drawn, they (the messengers) must swear to the facts before the inhabitants of the town, and the latter must make the amount good. [a3](#) If the money was recovered or returned by the

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thieves, both amounts are considered as Shekalim, and nothing is credited to next year's account.

(b) If one give his shekel to another to pay (his head-tax) for him, and the man appropriates it to pay his own tax, he (the latter) commits embezzlement if the share had already been drawn; the same is the case with one who pays his shekel with sanctified money, after his share had been drawn and an animal was sacrificed for it. [b1](#) If he took the money from the second tithes or from the Sabbatical year fruit, he must eat the full value of same in the city of Jerusalem. [b2](#)

(c) If one gather together single coins and say: "These shall serve for my Shekalim," the eventual remainder is, according to the school of Shamai, a voluntary gift; according to the school of Hillel, it is not sanctified. If the man say, however: "Out of these I shall pay my Shekalim," the eventual remainder is, according to both schools, not sanctified. If he say: "These shall serve me for a sin-offering," the eventual remainder is, according to both schools, a voluntary offering. If he say: "Out of these will I bring a sin-offering," the eventual remainder is, according to both schools, not sanctified. [c1](#)

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(d) R. Simeon says: "What difference is there here between the Shekalim and the sin-offerings? Shekalim have their fixed value, but sin-offerings have not." [d1](#) R. Jehudah says: "Even Shekalim have no fixed value; for when Israel returned from captivity, (half-) Darkons were paid; later (half-) Selas were paid; again, Tabas (half-shekels) were current (but not accepted), and finally people would only pay with Dinars." [d2](#) Rejoined R. Simeon: "Nevertheless, the Shekalim were all of like value at one and the same time, while as for sin-offerings, one brings one Sela's worth, another two, and a third three Selas' worth." [d3](#)

(e) The remainder of moneys intended for Shekalim is not

sanctified. [e1](#) The remainder of moneys intended for the offering of the tenth part of an ephah [Lev. v. xi.] (sin-offering of the poor), for bird-offerings of men or women afflicted with venereal disease and of women that had been recently confined, and for sin and guilt offerings, are considered voluntary offerings. Following is the rule: The remainder of everything designated for sin and guilt offerings is considered as a voluntary offering. [e2](#) The remainder of whole-offerings is applied to whole-offerings, [e3](#) of food-offerings to food-offerings, of peace-offerings to peace-offerings; that of the Passover-offerings to peace-offerings, and that of Nazarite-offerings to Nazarite-offerings. The remainder of such (offering) as is designated for a certain Nazarite is a voluntary offering. The remainder of moneys for the poor in general, belongs to the poor; of money collected for a certain poor man belongs to that same poor man. The remainder of ransom moneys for prisoners is applied to (the ransom of) other prisoners; of moneys collected for a certain prisoner belongs to that prisoner. The remainder of burial moneys is applied to (the burial of) other dead; of money collected for a particular dead (man) belongs to

tile legal heirs. R. Meir says: "The remainder remains intact until Elijah comes again" (as the herald of the resurrection). [e4](#) R. Nathan says: "It should be applied to the building of a gravestone for the departed."

Footnotes

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CHAPTER II.

MISHNA *a*. The Darkon (Greek Δαρεικός {Greek *Dareikós*}; or *drachm*, biblical term, Ezra viii. 27) was a Persian gold coin worth two Selas, or four half-shekels.

[7:a2](#) The money-chests were narrow on one side and broad at the bottom, and had a slot through which a Darkon on edge only could be passed, and were given to the messenger locked.

[7:a3](#) If a portion of the amount of Shekalim collected had already been spent for sacrifices or for the improvement of the Temple, all the Israelites who were bound to pay their Shekalim had a share in such disbursement, and the amount sent by the town, although lost or stolen, was counted as if it had been included in the amount spent, because it was the express understanding that in every shekel spent for sacrifices, etc., all Israelites had a share, in order that they might have a share in the sacrifices. Therefore, the messengers of the city had simply to swear that they had taken the money, and it was considered received by the treasurers. If, however, no portion of the Shekalim had yet been expended, the share of the inhabitants of the town, whose money had been stolen or lost, was not included in the amount on hand, and hence the

representatives of the city were obliged to make it good (Maimonides).

[8:b1](#) MISHNA *b*. "The same reason as stated in note 3 of the preceding Mishna applies also to this clause; and, besides, everybody had a share in the sacrifice of the animal, even if the sacrifice were made on the strength of future receipts, for pledges were on hand insuring the payment by the delinquents.

[8:b2](#) If the money was taken from the second tithes, the value of which had to be consumed in the city of Jerusalem, he must replace it by an equal amount and proclaim that this money is in exchange for the money taken from the second tithe, and then consume it accordingly. If the money was taken from the Sabbatical year fruit, he must replace it and proclaim the same as above and make it public property, as is the law of Sabbatical years.

[8:c1](#) MISHNA *c*. The meaning of this Mishna is as follows: If a man gathered money little by little, with the express intention of paying his shekalim tax out of such money, and separated it from other moneys, any remainder which he may have left over after such payment is, according to the school of Shammai, to be devoted for a voluntary offering, because it was separated; and according to the school of Hillel, it is ordinary money, that may be used at will, because it was gathered only for the purpose of paying the amount due, which was already paid. If a man, however, had a sum of [p. 9](#) money, and declared that he would use *this* sum for the payment of his shekalim tax, the remainder which he may have after such payment is, even according to the school of Hillel, to be devoted for a voluntary offering. With money devoted for a voluntary offering, whole-offerings only were to be bought.

[9:d1](#) MISHNA *d*. By his teaching in this Mishna, R. Simeon wishes to explain the reason of the decree of the school of Hillel concerning the remainder of money which had been gathered little by little for the purpose of paying the Shekalim, or for the bringing of a sin-offering, and says: "Because it is written [Exodus xxx. 15], 'The rich shall not give more, and the poor shall not give less, than the half of a shekel,' a man when gathering money for the payment of Shekalim knows exactly how much he will need; hence, although he separated the amount gathered, the remainder is ordinary money; but if he gathered money for a sin-offering, which has no fixed value, and for which he did not know exactly how much he would have to pay, his intention in separating the money was evidently to use the entire amount for such purpose, and hence the eventual remainder, which cannot be used for a sin-offering, as it is already sacrificed, should be used for a voluntary offering."

[9:d2](#) R. Jehudah differs with R. Simeon, and states, that the reason given by the latter for the decree of the school of Hillel cannot be correct, for even Shekalim had not always a fixed value, and when a man commenced to gather money for the payment of his Shekalim he also may not have known how much he would have to pay when the time came, because the value of the coin might be changed in the meantime.

[9:d3](#) R. Simeon answered R. Jehudah very properly: "Even if the value of the coin was changed, the man knew well that he would pay a certain sum equal to that paid by all others, and the entire amount [p. 10](#) that he had gathered would not be consumed; as for a sin-offering, however, he never knew exactly just what amount he would need for its purchase, because it had no fixed value; therefore, when he separated the money from other moneys his intention was to use the entire amount."

[10:e1](#) MISHNA *e*. After explaining the opinions of both schools (Shamai and Hillel) in the preceding Mishna, and the Halakha, as usual, prevailing according to the school of Hillel, this Mishna states the final Halakha anonymously, and then cites the subsequent ordinances, concerning which there is no difference of opinion.

[10:e2](#) The reason for this rule is: A sin or guilt offering must be brought for each sin separately. If money was designated for one sin-offering, the remainder cannot be applied to another offering for the same sin, nor for another sin which one might commit in the future, hence the remainder must be a voluntary offering.

[10:e3](#) The remainder of whole-offerings may be used for more whole-offerings, because the quantity of whole-offerings, which are voluntary, is not limited. The same applies to food and peace offerings. The remainder of Passover-offerings, however, which cannot be used for the same purpose again, and should, however, be used for an eatable sacrifice, cannot be used for a voluntary offering, which is a whole-offering, but for a peace-offering, which is eatable.

[11:e4](#) The reason for R. Meir's dictum is: He holds, that if money is collected for a certain dead man, the remainder belongs virtually to him, *i.e.*, should be applied only for the use of the corpse; hence the heirs have no share in it. R. Nathan, however, says, that the setting up of a gravestone is for the use of the corpse, it being in his honor and not of any benefit to the heirs.

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