



## The Amazing Connection between the Mitzvah of “עשר תעשר” and “You shall rejoice with all the goodness” and “The only ‘tov’ is Torah”

In this week's parsha, parshas Re'eh, it is fitting to focus on the following passuk (Devarim 14, 22): **“עשר תעשר את כל תבואת—זרעך היוצא השדה שנה שנה”**—**you must surely tithe the entire produce of your planting that your field yields year by year.** Our blessed sages expounded in the Midrash Tanchuma (11):

**Rabbi Levi teaches that we are purified in the eyes of Hashem in the merit of two things—in the merit of Shabbas and in the merit of tithes (giving “ma’aser”) . . . Therefore, Moshe employs the double language “עשר תעשר”—(literally) “Tithe, you shall tithe”—to emphasize the importance of giving ma’aser.**

The commentaries are perplexed by the statement in the Midrash that Yisrael are purified before the Almighty: **In the merit of “ma’asrot,” as it is written (ibid. 26, 11): “You shall rejoice with all the ‘tov’ (good) that Hashem, your G-d, has given you,” and “there is no ‘tov’ other than Torah,” as it says (Mishlei 4, 2): “For I have given you ‘lekach tov’ (a good teaching).” Therefore, Moshe admonishes Yisrael: “You must surely tithe.”** At first glance, the relationship between **“you shall rejoice with all the ‘tov’”** and **“there is no ‘tov’ other than Torah”** with the mitzvah of **“you shall surely tithe”** is unclear.

**“And whatever You will give me,  
I shall surely tithe to you”**

We will begin to shed some light on the sages' enigmatic teaching in this intriguing Midrash by introducing a precious gem from the teaching of the great Rabbi Meir Yechiel of Ostrovtza, zy”a, in Ohr Torah (Vayeitzei 7). He provides us

with a wonderful insight concerning the vow Yaakov Avinu makes after his momentous dream (Bereishis 28, 20):

**“וידר יעקב נדר לאמר אם יהיה אלקים עמדי ושמרני בדרך הזה אשר אנכי הולך, ונתן לי לחם לאכול ובגד ללבוש, ושבתי בשלום אל בית אבי והיה ה' לי לאלקים, והאבן הזאת אשר שמתי מצבה יהיה בית אלקים וכל אשר תתן לי עשר אעשרנו לך.”**

**Then Yaakov made a vow, saying, “If G-d will be with me, and He will guard me on this way that I am going; and He will give me bread to eat and clothes to wear; and I will return in peace to my father's house, and Hashem will be a G-d to me—then this stone which I have set up as a monument shall become a house of G-d, and whatever You will give me, I shall surely tithe to You.”**

In his own inimitable way, he refers to a teaching in the Gemara (Eiruvim 48a) that the average height of a human body is three amot (cubits). Tosafos prove that this is the measurement of the torso without the head. He writes in the sefer Mayim Yechezkel that he was taught that the size of a human head is one-third of an amah. In other words, the head is one-tenth the size of a body with its head.

Now, during the entire time that Yaakov Avinu resided in his father's home, he studied Torah in the Beis Midrash of Shem and Eiver. Thus, he was able to elevate his head above the level of his body by means of the Torah he studied with the intellect in his head. When he was forced to flee, however, and reside with Lavan HaArami, he spent his time occupied with matters of Olam HaZeh. This compelled him to elevate his head above the rest of his body and limbs in a different way. He learned to use the intellect in his head to dedicate all

of his mundane, earthly endeavors l'shem shamayim. This concurs with the ruling in the Shulchan Aruch (O.C. 231): **Whatever a person derives pleasure from in Olam HaZeh, he should not do so for his own pleasure but rather for the service of the blessed Creator, as it is written** (Mishlei 3, 6): **"In all your endeavors know (emulate) Him."** And the sages taught (Avos 2, 12): **"Let all your deeds be l'shem shamayim (for the sake of Heaven)."**

This is the implication of that which is written (ibid. 11): **"ויקח מאבני המקום וישם מראשותיו"—he took from the stones of the place, and he placed them around his head.** Rashi comments: **He arranged them like a gutter-pipe around his head, because he feared the presence of wild animals.** He interprets this as referring to Lavan and his cohorts; Yaakov feared that they would corrupt the thoughts in his head. Therefore, he took care to provide special protection for his head. Understood in this light, Yaakov vowed: **"If G-d will be with me, and He will guard me on this way that I am going . . . whatever You will give me, I shall surely tithe to You."** He committed himself to dedicating the thought process in his head—which is one-tenth of his entire body—to perform all mundane, earthly endeavors solely for the sake of Hashem. This is the gist of his sacred insight.

Now, with immense pleasure, based on this marvelous insight, we can interpret the passuk we are focusing on in this week's parsha: **"עשר תעשר את כל תבואת זרעך היוצא השדה שנה שנה."** HKB"H is requesting of us to follow in the footsteps of Yaakov Avinu who vowed: **"וכל אשר תתן לי עשר אעשרנו לך"**—to dedicate the thoughts in our heads—i.e., one-tenth of our bodies—to direct all of our earthly endeavors exclusively to Hashem.

### **Adam's Head Was Formed from Eretz Yisrael His Body Was Formed from Bavel**

I would now like to add my own spicy tidbit to the insight of the esteemed Rabbi of Ostrovtza, ztz"l. What motivated Yaakov Avinu to make this vow—**"whatever You will give me, I shall surely tithe to You"**—specifically after the extraordinary vision HKB"H showed him in his famous dream (ibid. 13): **"והנה ה' נצב עליו ויאמר אני ה' אלקי אברהם אביך"** **And behold! Hashem was standing over him, and He said,**

**"I am Hashem, G-d of Avraham your father and G-d of Yitzchak; the ground upon which you are lying, to you will I give it and to your descendants?"**

We will begin by introducing a wonderful concept from the brilliant Rabbi Yosef Engel, ztz"l, in Otzros Yosef (Part 2, Drush 2) concerning the galus and the geulah. Why are Yisrael deserving and worthy of inhabiting Eretz Yisrael when they act according to the will of the Makom; yet, when they neglect to do so, and they sin, they are exiled to other lands such as Bavel? He refers to the text describing the creation of Adam (ibid. 2, 7): **"ויוצר ה' אלקים את האדם עפר מן האדמה ויפח באפיו נשמת"—and Hashem Elokim formed man of soil from the earth and blew into his nostrils the soul of life; and man became a living soul.** Rashi comments: **He gathered together soil from the entire earth, from the four directions, so that wherever he might die, there the earth will take him in for burial.**

We are taught about this in the Gemara (Sanhedrin 38b): **"תניא היה רבי מאיר אומר, אדם הראשון מכל העולם כולו הוצבר עפרו... אמר רב אושעיא משמיה דרב, אדם הראשון גופו מבבל, וראשו מארץ ישראל, ואיבריו מן כל ארצות."** **It was taught in a Baraisa: Rabbi Meir used to say: The dust of Adam HaRishon (from which he was formed) was collected from all around the world. Rav Oshaya said in the name of Rav: Hashem took the dust for Adam HaRishon's torso from Bavel, his head from Eretz Yisrael, and his limbs from the other lands.** Rashi elaborates: **His torso was taken from Bavel, as evidenced by the fact that it is low-lying. Apparently, it (the bulk of the clay required for the creation of Adam) was taken from there; therefore, it became an abyss (a deep excavation). His head was taken from Eretz Yisrael, because it is high and more important than all of the other lands.** His limbs, his arms, and his legs were created from the other countries.

In Chiddushei Aggados, the Maharsha explains that since the head houses the brain, the residence of the neshamah and the intellect, it was formed from the dust of Eretz Yisrael, which is the most suited for chochmah. In the words of the Gemara (B.B. 158b): **"אזירא דארץ ישראל מחכים"—the air of Eretz Yisrael makes one wise** (imbues a person with chochmah). Furthermore, Yerushalayim, the gateway to heaven, is the place best suited for the neshamah. On the other hand, (the torso housing the internal organs

and vital spirit in) the heart, which is prepared to receive the chochmah arising in the brain, was formed from Bavel, because it is also a place designed to receive degrees of chochmah. It was for this reason that HKB"H arranged for the galus to Bavel. The rest of the limbs, which are merely tools for the head and the torso, were formed from the other lands, which are subordinate to Eretz Yisrael.

### The Ideal Way to Serve Hashem Is to Have the Neshamah in the Brain Control the Desires of the Heart

Now, we know from our sacred sefarim that the neshamah clothes itself within the brain in one's head. For example, in the commentary of Rabeinu Bachayei, he writes (Bereishis 2, 7): **The intellectual soul is found solely in mankind . . . its dwelling place is in the brain; it is called "neshamah," as it states: "And He blew into his nostrils the neshamah of life."** Similarly, the Even Ezra writes (Shemos 23, 25): **Because the neshamah is the intellect, and its abode is in the head's brain.** This is the basis for the formula recited prior to donning the tefillin: **"שהנשמה שבמוחי עם שאר חושי וכוחותי כולם יהיו משועבדים למוחי"**—we request that the neshamah, located in the brain, along with all of our other senses and faculties, be subservient to the Almighty's will.

In contrast, the heart, which supplies life to the entire body, is where the yetzer hara is located, as attested to by HKB"H (Bereishis 8, 21): **"כי יצר לב האדם רע מנעוריו"**—**because the yetzer of man's heart is evil from his youth.** Similarly, it is written (ibid. 6, 5): **"וירא ה' כי רבה רעת האדם בארץ, וכל יצר"**—**Hashem saw that the wickedness of man was great upon the earth, and that every yetzer (inclination) of the thoughts of his heart was but evil always.** This is the basis for the Gemara's (Shabbas 105b) elucidation regarding the passuk (Tehillim 81, 10): **"לא יהיה"**—**בך אל זר ולא תשתחוה לאל נכר, איזהו אל זר שיש בגופו של אדם, הוי אומר זה**—**"There shall be no strange god within you, nor shall you bow before an alien god."** What is the "strange god" that is in the body of a person? You should say that it is the yetzer hara. The Gemara specifically emphasizes that it is **"in the body of a person,"** implying that it is located centrally, i.e., in the heart and not in the head.

Accordingly, it should be obvious to us that the purpose and goal of a Jew's holy service is to place the neshamah,

located in the brain, in charge of the yetzer, located in the heart. The source for this notion is the Zohar hakadosh (Pinchas 224a): **"מוחא דאיהו דכורא רכיב ושלט על הלב"**—the brain is meant to control the heart. The author of the Tanya discusses this at length in Likutei Amarim (Chapter 12). Here are his incredible remarks:

**This is an important principle for those on an intermediate level with regards to the service of Hashem. It is essential to control the natural tendency of the left side of the heart by utilizing Hashem's light that illuminates the divine soul in the brain. By contemplating the greatness of the Almighty, a person will develop an intellectual fear and reverence of Hashem; this will encourage him to avoid transgressing both Torah and Rabbinical precepts—even those that appear minor. Additionally, he will develop a love of Hashem in the right side of his heart, inspiring him to cling to Hashem by performing the mitzvos ordained by the Torah and by the Rabbis, and studying Torah—which is equivalent to everything else.**

### The Key to the Geulah Is the Body Submitting to the Head

Let us now address the significance of the remarks of the great Rabbi Yosef Engel. Why are Yisrael worthy and deserving to be in Eretz Yisrael when they comply with the will of the Omnipresent? As we have learned, the head of Adam HaRishon was formed from the soil of Eretz Yisrael; his torso and limbs were formed from Bavel and the other lands. Hence, when Jews allow their hearts to be ruled and dictated to by the will of the neshamah residing in their heads, the head functions as the king of the body and limbs. In this situation, they deserve to inhabit Eretz Yisrael, the origin of the head of Adam.

Conversely, when Jews do not comply with the will of the Omnipresent, the heart and all the bodily functions do not accede to the will of the neshamah residing in the head. On the contrary, the heart and the rest of the body prevail upon the neshamah in the head to fulfill their will. Therefore, they are exiled from Eretz Yisrael to Bavel and the other countries from where those dominant body parts were formed.



Based on this understanding, he explains magnificently the teaching in the Gemara (Sotah 35a) that when Yehoshua bin Nun rebuked the meraglim, they responded mockingly: "דין ראש קטיעה ימלל". Rashi interprets this statement as follows: **"Shall this one with the severed head, who has no sons to take a portion in the land, will he speak before us?"** He interprets their response based on our current discussion. Since he did not have any sons to inherit a portion in Eretz Yisrael—the place from which Adam's head was created—he resembled someone whose head had been cut off.

In this manner, he interprets the words in the second passage of Krias Shema (Devarim 11, 16): **"השמרו לכם בן—beware, lest your heart be seduced—by the yetzer hara in the heart; וסרתם ועבדתם אלהים אחרים—and you turn away and serve other gods—namely, the yetzer hara, whom Chazal depict as "אל זר"—a foreign god operating within man's body. It persuades a person to pursue his physical desires, which is the insinuation of והשתחויתם להם—the head is bowing down subserviently by submitting to the will of the rest of the body.**

If this becomes the unfortunate reality: **"והרהר אף ה' בכם ועצר את השמים ולא יהיה מטר והאדמה לא תתן את יכולה, ואבדתם מהרה מעל הארץ הטובה אשר ה' נותן לכם—then the wrath of Hashem will flare up against you; He will restrain the heavens and there will be no rain, and the ground will not yield its produce; and you will perish quickly from the good land that Hashem gives you.** You will not be worthy to continue inhabiting Eretz Yisrael—the place Adam's head was formed from. Instead, you will be exiled to Bavel and the other lands from which the rest of the body was formed. This is the gist of his incredible insight.

We now have cause to rejoice. This enlightens us regarding Yaakov's rationale to accept upon himself the vow to dedicate his head as a tithe to Hashem precisely at that juncture. After all, HKB"H had just promised to give him and his progeny Eretz Yisrael, as it states: **"והנה ה' ניצב עלי ויאמר אני ה' אלקי אברהם אביך ואלקי יצחק הארץ אשר אתה שוכב עליו ויאמר לה אתנה ולזרעך."** For, as we learned from Rabbi Yosef Engel, to merit inhabiting Eretz Yisrael, it is necessary to elevate the head that was formed from there above all the other bodily limbs formed from Bavel and the other lands. Therefore, Yaakov vowed at that precise moment: **"וכל אשר**

**"תתן לי עשר אעשרנו לך—to dedicate his head, one-tenth of his body, as ma'aser to Hashem.**

This explains beautifully the reason our blessed sages always refer to the land HKB"H gave us as **Eretz Yisrael**. It is because G-d's people are named after Yaakov Avinu, who was given the additional name of **Yisrael** by HKB"H. In Zera Kodesh (end of Bereishis), the great Rabbi of Ropshitz, zy"a, writes that **ל"י רא"ש** is an anagram of **ל"י רא"ש**. Let us explain the significance of this anagram in keeping with our current discussion. We have learned that the ideal way for a Jew to serve Hashem is to make his head the king reigning over his entire body. Thus, the name **Eretz Yisrael** alludes to the fact that it is impossible to merit inhabiting the promised land without establishing the head as the sovereign ruler of the body. This is the implication of **ל"י רא"ש**.

### Attaining the Wisdom of the Torah Elevates the Head above the Body

Continuing on this sacred journey, we will now explain the practical commitment placed upon us by HKB"H to emulate Yaakov Avinu with the command: **"עשר תעשר את כל תבואת זרעך—to set aside one-tenth of our crops.** Homiletically, we have interpreted this to mean crowning the head, which is one-tenth of the body, king of the entire body—governing the actions of the heart and all the physical parts of the body. This is necessary, because as HKB"H Himself attests: **"כי יצר לב האדם רע מנעוריו—man is born with an inclination to behave badly. Hence, a Jew, a material being made of flesh and blood, is advised to use the neshamah in his brain to overcome the yetzer hara in his heart.**

It seems clear that this can only be accomplished by studying Torah—achieving a better understanding of the chochmah of the Torah with the brain in one's head. This is the auspicious, awesome power of the Torah—its ability to subdue the yetzer hara in the heart. As we have learned in the Gemara (Kiddushin 30b): **"כך הקב"ה אמר להם לישראל, בני בראתי יצר הרע ובראתי לו תורה תכלין, ואם אתם עוסקים בתורה אין אתם נמסרים בידו—thus, did HKB"H say to Yisrael: "My son, I have created the yetzer hara, and I have created Torah as its antidote. If you engage in Torah-study, you will not be delivered into its hand."**

For this reason, it was specifically Yaakov Avinu that made this oath: **“And whatever You will give me, I shall surely tithe (give one-tenth) to You.”** For, it states in the Zohar hakadosh (Vayeitzei 146b): **“The world stands on three pillars—on the Torah, on religious service and on the performance of acts of kindness.”** Yaakov is the pillar of Torah; Yitzchak is the pillar of religious service (avodah); Avraham is the pillar of acts of kindness. Since Yaakov represents the pillar of Torah, it was most fitting for him to make this oath to HKB”H—committing to make his head king—by means of the wisdom gleaned through Torah-study—over his heart and the rest of his body. This then is what HKB”H also asks of us, the descendants of Yaakov Avinu: **“עשר תעשר את כל תבואת זרעך”**—place your head and brain (representing one-tenth of your entire body) in control to dedicate all material things and endeavors (everything you produce) l’shem shamayim.

### The Joy of the Torah Transforms the Yetzer HaRa into a Yetzer Tov

In this manner, we can proceed to explain the claim of the Midrash that Yisrael can purify themselves before the Makom: **“בזכות מעשרות, דכתיב ושמחת בכל הטוב אשר נתן לך ה' אלקיך, ואין טוב אלא תורה שנאמר כי לקח טוב נתתי לכם וגו', לפיכך משה מזוהר את ישראל עשר תעשר”**—in the merit of the process of ma’aser.

We will begin by introducing an idea from the Zohar hakadosh in the Midrash HaNe’elam (Toldos 138a): **The yetzer hara is as indispensable to the world as rain is to the world; were it not for the yetzer hara, the “simchah” associated with studying passages of the Torah would not exist.** Thus, we learn an incredible chiddush: It is impossible to derive joy from Torah-study without a yetzer hara.

Both in Pri Tzaddik (Bereishis 15), authored by the illustrious Rabbi Tzadok HaKohen, zy”a, and also in the sefer Ben Yehoyada on the allegorical passages in Sha”s, authored by the illustrious author of the Ben Ish Chai (Kiddushin 30b), they apply this concept to explain the following statement in the Gemara (Kiddushin 30b): **“אם פגע בך מנוול זה משכחו לבית—המדרש—if this despicable character engages you, draw him into the Beis Midrash.** The despicable character they are referring to is the yetzer hara who entices us with all

sorts of worldly temptations. To thwart its efforts, we are advised to **draw it into the Beis Midrash**, where we can transform the “simchah” associated with an aveirah into the “simchah” of Torah-study.

So, it is appropriate to emphasize the importance of serving Hashem with “simchah.” The Ma’or Einayim (Bereishis) teaches us an important principle. When a Jew serves Hashem with “simchah,” which is due in part to the presence of the yetzer hara, he actually transforms it into a yetzer tov. Here is a loose translation of his sacred insight:

**As we know, the yetzer tov resides in the right cavity of the heart, while the yetzer hara resides in the left cavity. By doing good, the left is incorporated into the right, and it is transformed into a force for good. In fact, it helps the person serve Hashem. As our blessed Rabbis teach, if not for the yetzer hara, there would be no joy associated with Torah. For, essentially, the alacrity and desire stem from the yetzer hara that was sweetened—and a prosecutor was transformed into an advocate.**

In this manner, he interprets the passuk in the first paragraph of Krias Shema beautifully (Devarim 6, 5): **“ואהבת—את ה' אלקיך בכל לבבך—you shall love Hashem, your G-d, with all your heart.** Our blessed sages expound (Berachos 54a): **“בכל לבבך בשני יצריך ביצר טוב וביצר הרע”—with all your heart means with both of your yetzers, with the yetzer tov and the yetzer hara. For, the essential desire to serve stems from the transformation of the yetzer hara; the Creator derives immense pleasure from the transformation of something bad into something good. This was made possible by the Creator giving the Torah to Yisrael, the antidote that sweetens the nature of the yetzer hara.**

### The Torah Is a Spice that Transforms the Yetzer HaRa into a Good Asset

Before concluding, it is worthwhile adding a precious insight to the statement in the Gemara cited above: **“כך הקב"ה אמר להם לישראל, בני בראתי יצר הרע ובראתי לו תורה תבלין”** The Orach L’Chaim (Bereishis) brings down in the name of the holy Maggid, Rabbi Dov Ber of Mezritch, zy”a, the rationale for describing the Torah as a **“תבלין—a spice.** A spice is

meant to enhance the flavor of a food, i.e., to improve it and make it taste better. Similarly, the goal of Torah and avodah is to transform the yetzer hara for the better to achieve the condition of serving Hashem "בכל לבבך"—with both your yetzer tov and yetzer hara.

This is the message HKB"H is conveying to us with this statement: **"I have created the yetzer hara, and I have created the Torah as its 'spice' (antidote)."** Torah study acts like a spice, enhancing and improving the yetzer hara for the better. Clearly, this concurs fabulously with the teaching of the Ma'or Einayim—that the joy associated with Torah-study portends transforming the yetzer hara into a force for good.

We can now shed some light on the meaning of the Midrash's statement that Yisrael are purified before the Omnipresent: **In the merit of "ma'asrot," as it is written (ibid. 26, 11): "You shall rejoice with all the 'tov' that Hashem, your G-d, has given you," and "there is no 'tov'**

**other than Torah,"** as it says: **"For I have given you 'lekach tov.'"** Therefore, Moshe admonishes Yisrael: **"You must surely tithe."** As we have learned, the command "עשר תעשר"—**you shall surely give ma'aser**—urges us to emulate the behavior of Yaakov Avinu by making the head, which is one-tenth of the body, the king ruling over the entire body by means of the knowledge in the brain attained through the study of Torah. To accomplish this, the Midrash cites the passuk: **"You shall rejoice with all the 'tov' that Hashem, your G-d, has given you," and "there is no 'tov' other than Torah."** It teaches us that the key is the simchah associated with studying Torah. It enables the neshamah residing in the head to reign over the yetzer hara residing in the heart and to actually transform it into a yetzer tov. Thus, the Midrash concludes: **Therefore, Moshe admonishes Yisrael: "עשר תעשר"**—enthroned your head, which is analogous to ma'aser, as king over your entire body!



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