

JCI CURRICULUM: *UNIT 1: CHAPTER 5 – SELF & COMMUNITY*
LESSON 2: TAXATION WITH OR WITHOUT REPRESENTATION

LESSON 2: TAXATION WITH OR WITHOUT REPRESENTATION (45 mins – 1 hr)

Goals

For students to:

- consider the concept of *areivut*: mutual responsibility and assess its various meanings.
- determine how they can apply the principle of *areivut* to situations they face.
- assess the relevance of *areivut* for taxation.
- analyze Maimonides' prescription for communal taxation obligations.
- apply Maimonides' taxation system to contemporary US society
- evaluate their own responses to demands and obligations as community participants.

Materials

- Poster board
- Markers
- Pens
- Paper / journals
- Text handouts

Procedure:

1) Framing exercise #1 (5 mins)

a) Hand out the following midrash and ask students to read it out loud.

Or

a) Hand out the following midrash to a group of students and ask them to act it out for the other students.

A man in a boat began to drill a hole under his seat.
His fellow passengers protested.
“What concern is it of yours?” he responded. “I am making a hole
under my seat, not yours.”
They replied, “That is so, but when the water comes in - it will sink the
whole boat and we will all drown.”
(Leviticus/Vayikra Rabbah 4:6)

b) Ask students to each say a one word response to the story and write the words down on a poster board.

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2) Framing exercise #2 (10 -15 mins)

a) Read the following quote to the students in Hebrew. Ask if they know what it means. If they do, ask them to try and translate *areivim*. If not, provide the English: “All of Israel are *areivim* for each other” and ask them to try and translate/ guess what *areivim* means.

<p>“All of Israel are <i>areivim</i> for each other.” (Babylonian Talmud, <i>Shevuot</i>, 39a)</p>	<p>“כל ישראל ערבים זה לזה”</p>
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b) Explain that *areivim* has two meanings:

In legal terms, *areiv* means a guarantor - one who guarantees an obligation and has a legal duty to fulfill it. Simply by virtue of being a Jew, I am responsible for you and you are responsible for me. I promise to take care of you and you promise to take care of me.

Another meaning of *areiv*, like *eruv*, means being mixed up with something, bound together with something. That is, Jews are bound together not just legally but emotionally, historically, culturally.

Areivim is the plural of *areiv*. *Areivut* is the general concept of being an *areiv*.

c) Ask students which meaning of *areiv/ areivut* is most relevant to the midrash they learnt earlier from Leviticus/Vayikra Rabbah. Discuss briefly.

3) Text Study (15-20 mins)

a) Break students into *chavrutot*. Explain that *chavruta* study is learning in pairs or small groups. One student should read the text out loud. Together they will analyze the text and consider different possible interpretations. They will proceed by discussing the questions together. Explain that the text is a medieval text written by Maimonides (meaning son of Maimon), also known as the Rambam (an acronym for Moshe ben Maimon). The text is from the book of “Gifts to the Poor” or “*Matanot LeAniyim*” in Hebrew, which is a volume in Rambam’s voluminous, comprehensive work of halacha (Jewish Law) called the *Mishneh Torah* written in the 12th century.

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- b) Hand out the text and questions and allocate 10 minutes to read and discuss in *chavruta*.

One who settles in a community for thirty days becomes obligated to contribute to the charity fund (kuppah); one who settles there for three months becomes obligated to contribute to the soup kitchen (tamhui); one who settles there for six months becomes obligated to contribute clothing for the poor; one who settles there for nine months becomes obligated to contribute to the burial fund (to pay for the funeral and burial needs of the indigent). Maimonides, Mishneh Torah, Gifts for the Poor (Matanot LeAniyim) 9:12

Chavruta Questions:

- Why do you think Judaism builds this ladder of giving?
- What does the text assume happens to you the longer you stay in a community?

Regroup (10-15 mins):

- c) As a class, have students share their thoughts about the text and the questions above.
d) Ask students: “What do you think is the impact on society when there is such a formalized obligation for giving contributions?” Discuss

4) Conclusion (10 mins)

- a) Introduce the following text by saying that it is from the Babylonian Talmud: part of the “Oral Law” (the Torah SheBe’alpeh) – a compilation of rabbinic commentary and discussions on the Torah that was originally oral but compiled and redacted between the 3rd and 6th centuries CE. Read the text out loud:

“Greater is the one who is commanded and does, than one who is not commanded and does.” (Babylonian Talmud, Tractate Bava Kama 87a).

- b) Ask students to write their responses to the following questions in their journal/ binder:

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Journal Questions:

- Do you agree with this statement from the Talmud? Why/ Why not?
- How do you feel about a place when you are not asked to give? How do you feel when you are asked to give?
- How do you feel about giving, or doing, in situations when you have no choice, vis a vis those when you do have choice? Which do you think is better for society as a whole?

c) Regroup:

Ask students to share their answers to one of the questions.

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Appendix:

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“All of Israel are *areivim* for each other.” “כל ישראל ערבים זה לזה”
(Babylonian Talmud, *Shevuot*, 39a)

One who settles in a community for thirty days becomes obligated to contribute to the charity fund (*kuppah*); one who settles there for three months becomes obligated to contribute to the soup kitchen (*tamhui*); one who settles there for six months becomes obligated to contribute clothing for the poor; one who settles there for nine months becomes obligated to contribute to the burial fund (to pay for the funeral and burial needs of the indigent). Maimonides, *Mishneh Torah, Gifts for the Poor (Matanot LeAniyim)* 9:12

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