

Accounting of the Soul

A sermon delivered by
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It's accounting season in the Jewish community, our IRS period, our Internal Reflection Season. And accounting is exactly what our tradition calls upon us to do. We are in the middle of the days of Elul, the month prior to the Yamim Noraim, and each day our tradition invites us to recite Selichot, penitential statements in which we engage in accounting, an accounting of our souls. Elul is a wonderful time for introspection and reflection. In our tradition, what we are to do during this time is called Cheshbon Hanefesh, an accounting of the soul. O, how wonderful it would truly be if each one of us did such an accounting.

I suppose we would begin with our thoughts and feelings. What thoughts have I had in the year about to end? Did I see myself as being created in the divine image or as a one whose life holds little value? As I contemplate the meaning of my own personal existence did I see real value and purpose in my life or was I just living on a daily treadmill, one foot in front of the other but not going anywhere?

As we think about our thoughts and feelings, I wonder if we reflect upon the relationships we have with the people closest to us. How did I express my love to those I love? Did I do it with a touch of kindness or by the cold hard slap of the hand or voice? Did I encourage those around me to grow and be their own people, knowing that they would have my support, or did I demand that they accept my shaping of their identity even though it might crush their spirit?

Thoughts and feelings are very powerful. Sometimes we need to know that it is important to act on them, and other times we need to know that we can think them and even feel them, but acting on them will only cause pain or disappointment.

As we continue our Cheshbon Hanefesh, the accounting of our soul, we should consider moving to our deeds. What acts of kindness did I perform in the year about to end? If I were to put my actions on a scale, would kindness outweigh selfishness, would giving outweigh taking, would mercy far exceed justice? When I think about our deeds I often think about the work that we do, and I think about it from two perspectives. What do we do with the work of our careers? What I mean by that is this: Are our careers of real value? What do they do beyond providing for our security?

I believe that all of us start out in our careers (whether they are lawyers, doctors, teachers, rabbis, cantors, mothers, cab drivers, accountants, techies, you name it) hoping that they will be meaningful and full of value to others. "I love what I do because ...;" and for most of us the "because" is not "because I make a lot of money." Somewhere along the way we discover that our work is often less than what we had hoped it would be. Our idealism becomes dimmed or we recognize that our jobs tend to be more about our security and the security of our families than the significance and sense of worth that we should have about what we do. So, from the first

perspective, security, how were my deeds performed in the last year? Did I provide adequately for my family? Did I use the money that I earned to take care of my family's needs and give them a safe environment in which to grow? Or, did I use my resources as a tool to have power and control over my loved ones? Did I exercise discretion regarding my income or did I hold it up as a vehicle for me to cause pain or disappointment?

There is another perspective for us to consider: did I use my time to perform deeds of loving kindness and generosity or see time as something for me to indulge in for my own person regardless of its value or lack thereof? I believe we all have two careers to our living: the one we employ for security and the other for significance. How did we use our significance career in this past year? Did I help someone become free, maybe by teaching them to read or helping them get a job or enabling them and their family to have food on the table or provide for a youngster to attend camp when his own parents simply could not afford to do so? Yes, all of this is Cheshbon Hanefesh, too.

As I watched the reports and pictures and video of hurricane Harvey in Houston, and now as we all watch Irma as she speeds her way through the Caribbean and Florida I cannot help but ask how it relates to our Cheshbon Hanefesh. I am sure we all have been moved and concerned about loved ones or friends whom we know in the affected areas. And I am sure that some of us may have sent a donation to some worthy organization to help with relief. Our own CDC was quickly in contact with its sister organization for diaper dispensing in Houston and has already forwarded funds directly to help. Well done to our Anshe Emeth Community Development Corporation.

But let me return to you and me. What have each of us done to help provide relief, in the recent days and certainly in the days that are to come. The Temple has provided some guidance but soon we will ask you to roll up your sleeves and do more. Let's make sure when we look back at this period just before the High Holy Days we will be able to say that we did all that we could, all that we should, and all that our tradition expects of us. We will give you more specifics in the coming days.

And how shall we know what we are to do? Well, Jewish tradition is very specific about Cheshbon Hanefesh. You might say that this week's Torah portion was intended for times like this. In the Torah text we find the following words:

פי תכלה לעשר את-כל-מעשר תבואתך בשנה השלישית שנת המעשר ונתתה ללוי לגר ליתום ולאלמנה ואכלו בשעריך ושבועו-ואמרם לפני ה' אלהיה בערתי הקדש מן-הבית וגם נתתיו ללוי ולגר ליתום ולאלמנה ככל-מצותך אשר צויתני לא-עברתי ממצותיך ולא שכחתי:

“When you have finished tithing all the tithes of your produce in the third year, the year of tithing, and you give it to the Levite, the stranger, the orphan and the widow, and they eat it within your gates and are satisfied, then you shall say before the Presence of God, your God

I have cleared away that which is holy from the house, and I have also given it to the Levite, to the stranger, and to the orphan and the widow, entirely in accordance with the commandment that you have commanded me ... and I haven't forgotten. (Deuteronomy 26:12-13)

What the Torah has given to us is a kind of Cheshbon Hanefesh, meaning that through tithing “I have cleared away the holy from my house.” The Torah, both here and elsewhere makes it clear that what we think is ours is really not ours; that “the whole Earth belongs to

God.” We are merely the caretakers of the earth during the time in which we live here. Tithing or using one tenth of our possessions is understood in our tradition as a sacred act. Tithing is to be perceived as a religious imperative in our lives. We don’t just give ts’dakkah or charity; we tithe, and when we tithe we are giving that which is holy from our home for a larger purpose, and that larger sacred purpose is to keep God’s world in order, in balance, and in doing so keep our own lives in order and in balance.

From the moment I began to understand the power and meaning of tithing I have dedicated my life to living by that formula. Each year I apportion 10% of my income for the sacred. I take “the holy from my home” and bring it to God.

In Samson Raphael Hirsch’s commentary to the Torah he tells us: that we are to see the tithe in three ways, in order “to teach us to employ our material resources in both theory and in practice for the purposes that God has set before us.”ⁱ And these three ways are as follows:

מעשר ראשון

To cultivate the spirit, which is to be enlightened by Torah. By our using our material possessions to build communities for learning and discovery through our sacred texts we bring light to a world that is dark and we find meaning and purpose in our own lives. We have certainly seen that to be the case by the kind of synagogue we have built here; and, more importantly by what goes on here each and every day.

מעשר שני

To cultivate our bodies through moral purity; One of the ways that Jews distinguish themselves from others is that we don’t worship our own bodies. That doesn’t mean we shouldn’t take care of our bodies. But more important is how we use our bodies for sacred purposes. The tongue is considered the most powerful part of our body. It can be used to spread evil, to cause pain, or it can be used to utter blessings and kindness.

מעשר עני

The concern for the welfare of all human beings. Our faith is very clear on this subject. We hold an obligation to care for the stranger, the orphan, and the widow. I believe that in our time, such responsibility is as great as ever. Children who have only one parent need a community to help rear and guide them. The family which has suddenly become impoverished because of job loss or devastating illness or a fire or flood, desperately needs a community to care for it during its time of distress. What greater gift can we give to others in need than what we ourselves cherish, “the holy from our homes!”

And Hirsch goes on to remind us that when it comes to tithing we are to recite a formula. When we give ts’dakkah there is no formula to be recited. When we do mitzvot there are no recitations to be said. But when we tithe, we declare: I have cleared away that which is holy from the house, and I have also given it to the Levite, to the stranger, and to the orphan and the widow, entirely in accordance with the commandment that you have commanded me ... and I haven’t forgotten. (Deuteronomy 26:12-13)

We declare all this because in doing so it changes our life. When we tithe we become the richest people in the world, not rich because of the amount of our possessions or wealth, but rich because we put into balance that which belongs to us and that which belongs to the Divine Source of Being. I believe that when one exercises the Biblical imperative of tithing, it

transforms our souls, our pocketbooks, and enables us to bring holiness wherever we go in the world.

My friends, a week from tomorrow evening we will gather for Selichot a short time prior to midnight. At that time, we will begin to intensify our Cheshbon Hanefesh, the accounting of our souls. And in the days to follow each one of us will have the privilege to look at the ledger of our accounting for the year soon to be ended, turn the page, and start the ledger for the year 5778. I pray that our Cheshbon Hanefesh will only be for goodness, that our accounting this year will be transformative, and that the year to come will be filled with peace, prosperity, good health, and sacred living like never before.

¹ Samson Raphael Hirsch, *The Pentateuch: Terumat Tsvi*, the Judaica Press, NY, 1997, p.771