

Outline of the basic "Hafrashos" taken from produce

			<u>Owner</u>	<u>Jerusalem</u>	<u>Poor</u>	<u>Cohen</u>	<u>Levi</u>
Step 1	Harvest	No obligation to tithe while processing.	100				
Step 2	Finish of Processing	Known as "מירווח" meaning smoothing the pile. At this point obligation to tithe sets in.	100				
Step 3	Terumah	2% of the owner's produce is given to Kohen.	98			2	
Step 4	Ma'aser	10% of the owner's produce is given to Levi.	88.2				9.8
Step 5a	Terumas Ma'aser	10% of the Levi's Ma'aser is given to Kohen.				0.98	8.82
Step 5b	In Years 1,2,4,5: Ma'aser Sheni	10% of the owner's produce to be eaten in Jerusalem.	79.38	8.82			
	In years 3,6: Ma'aser "Ani"	10% of the owner's produce to be given to the poor.	79.38		8.82		

Terumah תרומה – Given from owner to a Kohen

When the processing of the harvest is concluded, Terumah is a gift given from the owner to one (or more) Kohen. The Torah does establish how much Terumah one must give and only requires that Terumah taken from wheat, oil and wine. The Rabbis extended the obligation to all other fruits and vegetables. The rabbis also established that a generous person should give 1/40 (2.5%) of his produce, a normal person 1/50 (2%) and a miserly person 1/60 (1.67%). Terumah has a special sanctity to it and may only be eaten by a Kohen, or member of his family, and only while such a person is in a state of "tahara."

Ma'aser Rishon מעשר ראשון - Given from owner to a Levi

After Terumah has been removed from the produce, 10% of that which remains with the owner is then separated and given to a Levi. Although this tithe must initially it must be set aside and given to the Levi, it has no intrinsic sanctity and therefore can ultimately be eaten by anyone regardless of lineage or state of purity.

Terumas Ma'aser תרומת מעשר - Given from a Levi to a Kohen

The Levi himself must give 10% of his Ma'aser to the Kohen. This has same status as Terumah (only to be eaten by a Kohen/family member while in a state of "tahara.")

Ma'aser Sheni מעשר שני - Kept by owner, but eaten in Jerusalem

After the Terumah and Ma'aser have been given, another 10% of the owner's remaining produce is separated. This is known as the 'Second Tithe,' which must be taken to Jerusalem to be enjoyed there by the owner and his family. It is also to be shared there with G-d's "family": the poor, the orphan, and other needy members of society. This tithe applies in years 1,2,4,5 of the 7-year agricultural cycle.

Ma'aser Ani מעשר עני - Given from the owner to the poor

During years 3 and 6 of the 7-year agricultural cycle, instead of taking the 'Second Tithe' to eat in Jerusalem, this 10% is distributed to the poor locally.