

Why Tu Bishvat Matters: Halacha
A Crash Course in Teruma and Maaser

1. Mishna Rosh Hashana 1:1

אַרְבַּעָה רֵאשֵׁי שָׁנִים הֵם. בְּאַחַד בְּנִיסָן רֵאשׁ הַשָּׁנָה לְמַלְכִּים וְלְרִגְלִים. בְּאַחַד בְּאֵלוּל רֵאשׁ הַשָּׁנָה לְמַעֲשֵׂר בְּהֵמָה. רַבִּי אֶלְעָזָר וְרַבִּי שְׁמַעוֹן אוֹמְרִים, בְּאַחַד בְּתִשְׁרֵי. בְּאַחַד בְּתִשְׁרֵי רֵאשׁ הַשָּׁנָה לְשָׁנִים וְלִשְׁמִטִּין וְלִיּוֹבְלוֹת, לְנִטְיָעָה וְלִירִקוֹת. בְּאַחַד בְּשֶׁבֶט, רֵאשׁ הַשָּׁנָה לְאֵילָן, כְּדַבְּרֵי בֵּית שְׁמַאי. בֵּית הַלֵּל אוֹמְרִים, בְּחַמְשָׁה עָשָׂר בּוֹ:

There are four New Years: On the first of Nisan is the New Year for kings; And for the Festivals. On the first of Elul is the New Year for animal tithes; Rabbi Elazar and Rabbi Shimon say: on the first of Tishrei. On the first of Tishrei is the New Year for years, for Sabbatical Years and Jubilee Years, for planting and for vegetables. On the first of Shevat is the New Year for the tree, in accordance with the statement of Beit Shammai. But Beit Hillel say: on the fifteenth.

2. Terumah and Maaser

Terumah Gedola – Bemidbar 18:8-12

וַיְדַבֵּר ה' אֶל-אַהֲרֹן וַאֲנִי הִנֵּה נֹתְמִי לְךָ אֶת-מִשְׁמַרְתֵּי תְרוּמַתִּי לְכָל-קֹדֶשׁי בְּנִי-יִשְׂרָאֵל לְךָ נֹתְמִים לְמִשְׁחָה וְלִבְנֵיהֶם לְחֻק־עוֹלָם... כָּל חֵלֶב יִצְהָר וְכָל-חֵלֶב תִּירוֹשׁ וְדָגָן רֵאשִׁיתָם אֲשֶׁר-יִתְּנוּ לִיהוָה לְךָ נֹתְמִים:

The LORD spoke to Aaron: I hereby give you charge of My gifts, all the sacred donations of the Israelites; I grant them to you and to your sons as a perquisite, a due for all time... All the best of the new oil, wine, and grain—the choice parts that they present to the LORD—I give to you.

I have assigned to you as your share, you shall set aside from them one-tenth of the tithe as a gift to the LORD. This shall be accounted to you as your gift. As with the new grain from the threshing floor or the flow from the vat, so shall you on your part set aside a gift for the LORD from all the tithes that you receive from the Israelites; and from them you shall bring the gift for the LORD to Aaron the priest. You shall set aside all gifts due to the LORD from everything that is donated to you, from each thing its best portion, the part thereof that is to be consecrated.

Maaser Rishon - Bemidbar 18:21-24

וְלִבְנֵי לוי הִנֵּה נֹתְמִי כָּל-מַעֲשֵׂר בְּיִשְׂרָאֵל לְנַחֲלָה חֶלְף עֲבָדְתָם אֲשֶׁר-הֵם עֹבְדִים אֶת-עֲבַדְתֵּךָ אֲהֵל מוֹעֵד:

And to the Levites I hereby give all the tithes in Israel as their share in return for the services that they perform, the services of the Tent of Meeting.

Terumat Maaser – Bemidbar 18:25-32

וַיְדַבֵּר ה' אֶל-מֹשֶׁה לֵאמֹר: וְאֶל-הַלְוִיִּם תְּדַבֵּר וְאָמַרְתָּ אֲלֵהֶם כִּי-תִקְחוּ מֵאֵת בְּנֵי-יִשְׂרָאֵל אֶת-הַמַּעֲשֵׂר אֲשֶׁר נֹתְמִי לָכֶם מֵאֵתֶם בְּנַחֲלַתְכֶם וְהִרְמַתֶם מִמֶּנּוּ תְרוּמַת ה' מַעֲשֵׂר מִן-הַמַּעֲשֵׂר: וְנִחַשְׁבַּת לָכֶם תְּרוּמַתְכֶם כַּדָּגָן מִן-הַגֶּרֶן וְכַמְלֵאָה מִן-הַיֶּקֶב: כֵּן תִּרְיִמוּ גַם-אִתֶּם תְּרוּמַת ה' מִכֹּל מַעֲשֵׂרְתֵיכֶם אֲשֶׁר תִּקְחוּ מֵאֵת בְּנֵי יִשְׂרָאֵל וְנֹתַתֶּם מִמֶּנּוּ אֶת-תְּרוּמַת ה' לְאַהֲרֹן הַכֹּהֵן: מִכֹּל מִתְּנֵיכֶם תִּרְיִמוּ אֵת כָּל-תְּרוּמַת ה' מִכָּל-חֵלְבוֹ אֶת-מִקְדָּשׁוֹ מִמֶּנּוּ:

The LORD spoke to Moses, saying: Speak to the Levites and say to them: When you receive from the Israelites their tithes, which

Maaser Sheni - Devarim 14: 22-27

עֲשֵׂר תַעֲשֶׂר אֵת כָּל-תְּבוּאוֹת וְרִעָף הַיֵּצֵא הַשָּׂדֶה שָׁנָה שָׁנָה: וְאָכַלְתָּ לִפְנֵי ה' אֱלֹהֶיךָ בְּמָקוֹם אֲשֶׁר-יִבְחַר לְשֶׁכֶן שְׁמוֹ שָׁם מַעֲשֵׂר דָגָן תִּירֹשָׁה וְיִצְהָרָה וּבְכֹרֶת בְּקֶרֶךְ וְצֹאנָה לְמַעַן תִּלְמַד לִירְאָה אֶת-ה' אֱלֹהֶיךָ כָּל-הַיָּמִים: וְכִי-יִרְבֶּה מִמֶּךָ הַדָּרָה כִּי לֹא תוּכַל שְׂאֲתוֹ כִּי-יִרְחַק מִמֶּךָ הַמָּקוֹם אֲשֶׁר יִבְחַר ה' אֱלֹהֶיךָ לְשׁוֹם שְׁמוֹ שָׁם כִּי יִבְרַכְךָ ה' אֱלֹהֶיךָ: וְנִתְּתָה בַכֶּסֶף וּצְרַף הַכֶּסֶף בְּיָדְךָ וְהִלַּכְתָּ אֶל-הַמָּקוֹם אֲשֶׁר יִבְחַר ה' אֱלֹהֶיךָ בּוֹ: וְנִתְּתָה הַכֶּסֶף כָּל אֲשֶׁר-תִּתְּנוּ נִפְשָׁה בַבָּקָר וּבַצֹּאן וּבַיִּין וּבַשֶּׂכֶר וּבְכָל אֲשֶׁר תִּשְׁאַלְךָ נִפְשָׁה וְאָכַלְתָּ שָׁם לִפְנֵי ה' אֱלֹהֶיךָ וְשִׂמַחְתָּ אִתָּה וּבִיתְךָ:

You shall set aside every year a tenth part of all the yield of your sowing that is brought from the field. You shall consume the tithes of your new grain and wine and oil, and the firstlings of your herds and flocks, in the presence of the LORD your God, in the place where He will choose to establish His name, so that you may learn to revere the LORD your God forever. Should the distance be too

great for you, should you be unable to transport them, because the place where the LORD your God has chosen to establish His name is far from you and because the LORD your God has blessed you, you may convert them into money. Wrap up the money and take it with you to the place that the LORD

your God has chosen, and spend the money on anything you want—cattle, sheep, wine, or other intoxicant, or anything you may desire. And you shall feast there, in the presence of the LORD your God, and rejoice with your household.

3. Rosh Hashana 12a-12b

ולירקות: תנא לירקות ולמעשרות ולנדרים לירקות מאי נינהו מעשר ירק

The mishna taught: **And** the first of Tishrei is the new year **for vegetables**. It is taught in a *baraita*: The first of Tishrei is the new year **for vegetables, and for tithes, and for vows**. The Gemara asks: **What is** meant by the term: **For vegetables**? It means **for the vegetable tithe**, i.e., one may not take *teruma* or tithes from vegetables picked before Rosh HaShana in order to fulfill the obligation for vegetables picked after Rosh HaShana.

היינו מעשרות תנא דרבנן וקתני דאורייתא

The Gemara asks: If so, **this is the same as** the meaning of the term **for tithes**, and yet the *baraita* distinguishes between them. The Gemara answers: The *baraita* taught first about a tithe that is **by rabbinic** law, i.e., the vegetable tithe, that its new year is the first of Tishrei, **and then it teaches** about a tithe that is **by Torah** law, i.e., the tithe of grain, wine, and oil, that its new year is also the first of Tishrei.

וליתני דאורייתא ברישא אידי דחביבא ליה אקדמה ותנא דידן תנא דרבנן וכל שכן דאורייתא...

The Gemara asks: If so, **let** the *tanna* of the *baraita* **teach** that which is **by Torah** law **in the first clause**. The Gemara explains: **Since** the *halakha* with regard to vegetable tithes **was dear to him, he mentioned it first**. He taught first about the tithe that is by rabbinic decree, as it involves a greater novelty, and afterward he taught about the tithe that is by Torah law. The Gemara asks further: **And** with regard to **the tanna** of **our** mishna, who mentioned only vegetables but not tithes, what is his reasoning? The Gemara explains: **He taught** vegetable tithes, which are **by rabbinic decree, and** from which one may infer **all the more so** that the first of Tishrei is the new year for the tithe of grain, wine, and oil, which is by Torah law...

ת"ר ליקט ירק ערב ראש השנה עד שלא תבא השמש וחזר וליקט משתבא השמש אין תורמין ומעשרין מזה על זה לפי שאין תורמין ומעשרין לא מן החדש על הישן ולא מן הישן על החדש אם היתה שניה נכנסת לשלישית שניה מעשר ראשון ומעשר שני שלישית מעשר ראשון ומעשר עני

The Sages taught in a *baraita*: If **one picked vegetables on the eve of Rosh HaShana before the sun had set**, so that they belong to the previous year, **and then he returned and he picked more vegetables after sunset**, so that they belong to the new year, **one may not set aside *teruma* and tithe from the one to the other, as one may not set aside *teruma* and tithe from the new crop for the old nor from the old crop for the new**. If it was the **second** year of the Sabbatical cycle **going into the third** year, the *halakha* is: From what he picked in the **second** year he must set aside **first tithe**, which he gives to a Levite, **and second tithe**, which he eats in Jerusalem;

from what he picked in **the third** year, he must set aside **first tithe and poor man's tithe**, which he gives to one who is needy.

מנה"מ אמר ריב"ל (דברים כו, יב) כי תכלה לעשר את כל מעשר תבואתך בשנה השלישית שנת המעשר שנה שאין בה אלא מעשר אחד הא כיצד מעשר ראשון ומעשר עני ומעשר שני יבטל

From where are these matters derived that during the third year one must set aside poor man's tithe and not second tithe? **Rabbi Yehoshua ben Levi said:** The verse states: **“When you have made an end of tithing all the tithes of your produce in the third year, which is the year of the tithe”** (Deuteronomy 26:12). This is referring to **a year when there is only one** of the two **tithes** that had been given in the previous years. **How so?** One sets aside **first tithe and poor man's tithe**, which is explicitly mentioned in that section, **and second tithe is nullified** that year.

4. Rosh Hashana 15b

ת"ר אילן שחנטו פירותיו קודם ט"ו בשבט מתעשר לשנה שעברה אחר ט"ו בשבט מתעשר לשנה הבאה אמר רבי נחמיה בד"א באילן שעושה שתי בריכות בשנה

The Sages taught in a *baraita*: **A tree whose fruits were formed before the fifteenth of Shevat is tithed in accordance with the previous year**, and if the fruits were formed **after the fifteenth of Shevat it is tithed in accordance with the coming year**. **Rabbi Neḥemya said:** **In what case is this statement said?** It is said **with regard to a tree that produces two broods, two crops, in a single year**.

שתי בריכות ט"ד אלא אימא כעין שתי בריכות

The Gemara interrupts with a question about the wording of this *baraita*: **Does it enter your mind** to say **two broods**? Animals produce broods, but trees do not. **Rather, say: Like two broods**, i.e., two seasons' worth of crops.

אבל אילן העושה בריכה אחת כגון דקלים וזיתים וחרובין אע"פ שחנטו פירותיהן קודם ט"ו בשבט מתעשרין לשנה הבאה
The *baraita* continues: **But** in the case of **trees that produce only one brood of fruit, for example, palm trees, and olive trees, and carob trees**, which yield fruit only once a year, **although their fruit took form before the fifteenth of Shevat, they are tithed in accordance with the coming year**, since they follow the time of their fruit's picking. According to Rabbi Neḥemya, most fruit will be tithed according to the time that the fruit is picked, since only a minority of fruit trees produce two crops a year.

5. Mishna Challa 2:1

פרות חוצה לארץ שנגננסו לארץ, תיבם בקלה. יצאו מכאן לשם, רבי אליעזר מחיב, ורבי עקיבא פוטר:

Produce [grown] outside the land [of Israel] that came into the land is subject to Hallah. [If it] went out from here to there: Rabbi Eliezer makes it liable, But Rabbi Akiva makes it exempt.

6. Rambam Hilchot Terumot 1:22

פרות ארץ ישראל שיצאו חוצה לארץ פטורין מן החלה ומן התרומות ומן המעשרות שנאמר (במדבר טו יח) "אשר אני מביא אתכם שמה." שמה אתם תבינו בחוצה לארץ פטורין. ואם יצאו לסוּרֵיָא תבינו מדברייהם.

Produce from Israel that left to outside Israel is exempt from Chalah and Terumah and Maaser, as it says, "That I bring you *there*." There you are obligated, outside of Israel you are exempt.

7. Raavad there

פירות ארץ ישראל שיצאו לחוצה לארץ וכו'. א"א ולי נראה שלא נחלקו ר"א ור' עקיבא בזה אלא בחיוב תורה ובפטור תורה דר"א אזיל בתר גמר פרי ורבי עקיבא אזיל בתר [מקום] קביעות למעשר דהיינו מירוח. אבל מדרבנן מיהא אע"פ שיצאו ח"ל ונמרחו שם חייבין מדרבנן משום דלא גריעי [מפירות] שנער ומצרים ועמון ומואב ועוד שלא יאמרו ראינו פירות הארץ שנאכלין בטבלם ומי שאינו מודה בזה טועה:

Israeli produce that leaves. I say that it seems to me that Rabbi Eliezer and Rabbi Akiva only argue about a Biblical obligation. That Rabbi Eliezer argues that the requirement follows where the fruit was completed, and Rabbi Akiva says that it follows where the obligation to make maser occurs, which is when it was laid out. But, rabbinically, even though it left to outside Israel and was spread out there, rabbinically it is no different than the lands which border Israel [where there is a rabbinic obligation to separate] and so that people won't end up eating untithed Israeli produce. Anyone who disagrees is mistaken.

8. Mishna Demai 2:1

ואלו דברים מתעשרין דמאי בכל מקום. הדבילה, והתמרים, והתרוכים, הארז, והפמון. הארז שפחוצה לארץ, כל המשתמש ממנו פטור:

The following things must be tithed as demai in all places: pressed figs, dates, carobs, rice, and cumin. As to rice from outside the land [of Israel], whoever uses it is exempt from tithing it.

9. Rambam's commentary to the Mishna there

אלו הדברים הנזכרים מחויבים דיני דמאי בכ"מ אחד שיהיו בא"י או בחו"ל

These are the things that can have the status of demai in all places, whether in Israel or outside Israel.

10. Tosfot Yom Tov there

הרמב"ם פי' בין בארץ ישראל בין בחוצה לארץ. וא"כ פירות ארץ ישראל שיצאו חוצה לארץ חייבים בתרומות ובמעשרות. ובפ"א מהלכות תרומות פסק דפטורים ואפי' מדבריהם מההיא דרשא דשמה

Rambam writes whether in Israel or outside Israel. If so, that the fruits of Israel that leave Israel are obligated in Teruma and Maaser. And in chapter one of Hilchot Termua, he rules that they are exempt, even on a rabbinic level, based on the verse that says, "there."

11. Gevurot Eliyahu, Rabbi Yosef Eliyahu Henkin

התשובה בזה, להלכה קשה הדבר להכריע בין השיטות, והמנהג – שהוא עיקר גדול בהלכה – הוא, שהפירות המובאין מאר"י צריכין הכשר מרבנים מובהקים דאר"י שתרמו ונתעשרו כדין.

The answer for this, in practice, it is difficult to decide between the positions. And the practice – which a major concept in halacha – is that fruits brought from Israel require certification from expert rabbis that in Israel it was tithed appropriately.

12. <http://cordetroit.com/news/kashrus-alerts-121618-bell-peppers-from-israel-shreds-cereal/> **Kashrus Alerts 12/16/18 – Bell Peppers from Israel, Shreds cereal**

By [Vaad Harabbonim](#) On December 17, 2018 · [Add Comment](#)

BELL PEPPERS FROM ISRAEL (red, yellow and orange) are now being sold at many local stores (Meijer, Kroger, Trader Joe's, Holiday Market, etc.) and require taking of Terumos and Maaseros. They include Sunset brand, Gilad, Arava, Field & Farm, Mor, NatureFresh Farms, Pero Family

Farms, Mucci Farms, Glad and other brands of colored peppers, both regular and organic. Consumers should carefully check the fine print on the package, or the sticker on individual peppers sold loose, for the country of origin. The same brand may have some peppers from Israel and some from other countries, all in the same produce bin, so each package or pepper should be checked. Details of the tithing procedure can be found (courtesy of cRc Chicago) at <http://kshr.us/cRcMaaser>

One should always be careful when buying produce to check the sticker, bag label or original case for the country of origin. Some additional examples of Israeli produce commonly found in the U.S. include tomatoes, carrots, citrus fruit (oranges, grapefruit, lemons, mandarins, clementines and pomelos), persimmons (“Sharon Fruit”), mangos, dates, dill and parsley.

13. OU Guide <https://oukosher.org/blog/consumer-kosher/separating-terumah-and-maaser/>

Separating Terumah and Maaser

[OU Kosher Staff](#)

May 4, 2004

Terumah and Maaser:

Halacha requires the separation of terumah and maaser from Israeli produce. When the Temple was extant, these separated portions were distributed in a specified manner to the Kohanim (Priests), Leviim (Levites) and the poor, or eaten in Jerusalem. While terumah and maaser are no longer distributed or eaten in Jerusalem, the requirement to separate and designate them is still in effect. Prior to the required separations, the food is called tevel, and may not be eaten, just as one may not eat any non-kosher food. The laws of terumah and maaser apply even when the food is eaten in the Diaspora, and are equally binding on a Kohen, Levi and Yisrael.

Many people mistakenly believe that the Chief Rabbinate of Israel separates terumah and maaser from all produce exported to America. Our office clarified this matter with the Rabbanut and, regrettably, this is presently not the case. Of course, if the produce is a packaged item which bears reliable supervision, one need not be concerned with tevel; however, in the absence of supervision, the consumer must separate terumah and maaser himself.

It is therefore important to note the source of origin of produce. Generally, supermarkets will post signs indicating fruit or vegetables which are a product of Israel. Readers should be aware that much of the canned grapefruit sections sold in America are products of Israel and require separation. Information on country of origin is provided on the packaging label.

It would be unfortunate if Jewish consumers, believing this separation to be a complicated procedure, declined to purchase Israeli produce. There is no need to withhold this revenue from the Israeli economy. In truth, the actual procedure is a simple one and can be mastered in but a few moments of time.

*(The reader should note that Rosh Hashanah, 2007, begins a shemita year. The laws of terumah and maaser are suspended for fruit grown during a shemita year, but other halachic restrictions, which are beyond the scope of this article apply.)*¹

In practice, the separation of terumah and maaser is performed- as follows:

1. Place all of the produce in front of you.²
2. Remove slightly more than 1% of the produce. For example, if there are 100 oranges, one whole orange and a small part of a second orange are separated.
3. A coin, which is valid currency in the country in which the redemption is performed, is designated for redemption. At the time of this writing, one nickel is sufficient.³
4. No blessing is recited because of the possibility (though remote) that terumah and maaser were separated in Israel.
5. Terumah and maaser may not be separated on Shabbos and Yom Tov.
6. It should be noted that while reciting this formula, neither the produce nor the separated portion should be moved, since the formula refers to designated locations.
7. The following text is recited:
8. The

— “The amount in the northernmost part of the separated portion which is greater than 1% of the total amount of the produce shall be Terumah Gedolah.

— “The remaining part of the separated portion,⁴ plus an additional 9% on the northernmost side of the produce shall be Maaser Rishon.

— “The part of the separated portion that was previously designated Maaser Rishon shall be Terumat Maaser.

— “10% of the remaining produce in the southern side shall be either Maaser Sheni or Maaser Oni, in accordance with the year of the shmittah cycle during which the produce was grown.⁵

— “If the 10% on the southern side is Maaser Sheni, it should be redeemed by transferring its kedusha calculated at its value plus 25%, to the coin.

— “If the produce is neta revai,⁶ it should be redeemed by transferring its kedusha calculated at its value plus 25%, to the coin.”

Alternatively, if one has difficulty with the full text or it is not available, this simplified text may be recited:

“All separations of terumah and maaser and redemptions of Maaser Sheni and neta revai shall be effected in accordance with the text of the Chazon Ish.”

8. The separated produce (the part which was more than 1%), and the designated coin are wrapped and discarded.

Explanation of the Procedure

The formula which is recited for separation of terumah and maaser is a lengthy one because there are four categories of terumah and maaser that are halachically required. Each category has unique guidelines which are reflected in the text.

The Following is a brief explanation of these four groups:

1. **Terumah Gedolah**: A minimal amount is designated for Terumah Gedolah. This is set aside for the Kohen and may not be eaten by anyone else. Today, Kohanim are ritually impure, and therefore may not eat the terumah. The terumah must be wrapped before it is discarded.
2. **Maaser Rishon**: 10% of the remaining produce is designated Maaser Rishon. This is normally given to the Levi, but may be eaten by anyone. However, in practice, when purchasing produce in a store, the halacha requires that the maaser be designated, but it may then be eaten by the owner of the produce, for the reason explained in footnote 7 below.
3. **Terumas Maaser**: 10% of the Maaser Rishon is separated and is designated for the Kohen. As Terumah Gedolah, this may only be eaten by a Kohen who is ritually pure, and it is therefore left uneaten today. It., too, must be wrapped before it is discarded.
4. **Maaser Sheni or Maaser Ani**: An additional 10% of the remainder is designated for Ma'aser Sheni or Maaser Ani depending on the year of the shmittah cycle. When the Temple was extant, Maaser Sheni was eaten in Jerusalem, or it was redeemed and the money was used to purchase food in Jerusalem. Today, the produce which is designated as Maaser Sheni can be eaten only after redemption on a metal coin which is at least the value of a shaveh prutah, a minimal coin of the Talmudic period. Maaser Oni must be given to a poor person. For halachic reasons explained in footnote 7, Maaser Ani may be eaten by anyone.

Additional Notes:

- Terumah and maaser may not be separated on Shabbos and Yom Tov.
- While reciting this formula, neither the produce nor the separated portion should be moved, since the formula refers to designated locations.
- Terumah and maaser are not separated for produce of a shmita year and a different set of halachos apply.
- At the time of this writing (February 2013), a troy ounce of silver is worth about \$31.00. Based on previous conversations with Rabbi Belsky, if the the produce is worth less than approximately \$1.10 cents one could not redeem maaser sheini on a standard coin, and it would be necessary to use a perutah chamurah. (A perutah chamurah is a coin that was used once before for redemption of produce. For various reasons, one can only acquire a perutah chamurah in Israel, and it is generally necessary to visit the area where the produce is grown to ascertain with absolute certainty that the redemption was not previously performed.)

Endnotes:

¹ There is one additional halachic concern relevant to Israeli fruit. Fruit which a tree bears during the first three years of the tree's existence is orlah, and may not be eaten. Orlah applies to fruit grown in any location. However, if there is a sofek (possibility) of orlah, the halachah distinguishes between Israeli-grown fruit, which is prohibited, and Diaspora-grown fruit, which is permitted. Certain fruits grown in Israel fall into the category of sofek orlah. Nonetheless, at the present time, dates, citrus fruit and persimmons, which are typically imported to the United States, are not problematic since the majority, and in some cases all, of these fruits are not harvested during the first three years.

² To satisfy the requirement of min hamookaf

³ Redemption must be effected with at least a shaveh prutah. A shaveh prutah is the value of 1/40th of a gram of pure silver. (This is based on the Chazon Ish, Choshen Mishpat [16-30], that five shekalim for pidyon haben is the value of 96 grams of silver. One shekel then is the value of 19.2 grams of pure silver. There are 768 prutos to a shekel (Kiddushin, 12b). Thus, one prutah is 19.2 grams divided by 768, which equals 1/40th of a gram.) There are approximately 31.1 grams in a troy ounce of silver. Therefore, a shaveh prutah is 1/1244th of a troy ounce of silver. ($1/40 \times 1/31.1 = 1/1244$.) At the time of this writing (Feb 2013), a troy ounce of silver is worth approximately \$31.00, and a shaveh prutah is 2.5 cents. Thus, in the United States, a nickel is sufficient for redemption. Ordinarily, any penny can be used for redemption. However, in the unusual event that the produce is worth less than \$1.10 (the value of 44.4 prutos, based on the current value of silver), redemption must be performed on a prurah chamurah. A prurah chamurah is a coin that was once previously used to redeem the most stringent form of Maaser Sheni. (See Bava Metzia, 53a & 53b and Chazon Ish, Demai, 16-12). This is based on the view of some authorities that one must use a prurah chamurah when the chomesh, which is 25% of the value of the ma'aser, (since the chomesh is mi'libar), is worth less than a prutah. The chomesh will be less than a prutah if the total value of the produce is less than 44.4 prutos. ($44.4 \text{ prutos} \times 9\%$ [Ma'aser Sheni is 9% of the total produce] $\times 25\%$ [the chomesh] = 1 prutah.) According to other authorities, a prurah chamurah is required only when the Maaser Sheni is worth less than a shaveh prutah, which would be the case when the total produce is worth less than about 28 cents (the value of 11 prutos.) ($11 \text{ prutos} \times 9\% = 1 \text{ prutah}$)

⁴ 1% of the total produce, and together with the additional 9% will equal 10% of the total produce.

⁵ Produce of the first, second, fourth and fifth years following the shmittah year require tithing Maaser Sheni, while produce of the third and sixth years require Maaser Oni.

⁶ Fruit which a tree bears on the fourth year of its existence is neta revai. It may be eaten after redemption.

⁷ There is a slight possibility that there is no obligation to tithe the produce. One reason is that the local Rav may have already have done so. Since this possibility is remote, the produce must be tithed. However, there are sufficient grounds to apply the rule of hamotzi mechavero olav haraya (the burden of proof lies with the extractor), and the maaser portion may be eaten after it is designated