

Outline of the basic "Hafrashos" (i.e. tithes) taken from produce

			<u>Owner</u>	<u>Jerusalem</u>	<u>Poor</u>	<u>Cohen</u>	<u>Levi</u>
Step 1	Harvest	No tithing obligation to tithe while processing. (Gifts left for poor: שכחה, לקט, פאה)	100		פאה לקט שכחה		
Step 2	Finish of Processing	For grain: known as "מירוח" (smoothing the pile). At this point obligation to tithe sets in.	100				
Step 3	Terumah Gedolah (aka Terumah)	2% of the owner's produce is given to Kohen.	98			2	
Step 4	Ma'aser Rishon (aka 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% remaining of owner's to be eaten in Jerusalem.	79.38	8.82			
	In years 3,6: Ma'aser Ani	10% remaining of owner's to be given to poor.	79.38		8.82		

Terumah Gedolah תרומה גדולה – 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 a minimum for how much Terumah one must give. According to many, Torah law only requires that Terumah be taken from wheat, oil and wine, and 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 and may only be eaten by a Kohen or member of his household, and only while such a person is "tahor".

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

After Terumah Gedolah has been removed from the produce, 10% of that which remains is separated by the owner and given to a Levi. This tithe 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

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

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 & friends. 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.