



## Tosefta Demai 3:4

Tax collectors

**Date:** 3d CE

**Place:** Syria Palaestina

**Language:** Hebrew

**Category:** Jewish

**Literary genre:** Legal text

**Title of work:** Tosefta

**Reference:**

Demai 3:4

### **Commentary:**

This tosefta assumes both that tax and customs collectors are sinners and that they are Jewish. In rabbinic literature—and especially tannaitic texts such as the Mishnah and the Tosefta—the word “collector” (*gab’ay* or *gabayy*) refers to a collector of Roman taxes. In contrast, when discussing collectors for Jewish communal institutions that support the poor, the terms are: “charity collectors” (*gaba’ay tzedakah*) or “communal fund collectors” (*gaba’ay qupah*). Examples of such usage of these terms can be found in Tosefta Demai 3:16-17. According to this text, a fellow (*?aver*) who became a tax collector was originally expelled from the association (*?avurah*). The *?avurah* referred to here is for the observance of laws concerning tithes and ritual purity. The requirements of a *?aver*—discussed in Mishnah Demai 2:3 and Tosefta Demai 2:2-3, 10-15—are related to certain restrictions regarding ritual purity and relationships with people who do not observe them. The Mishnah and the Tosefta describe at least two levels of observing the laws of tithing and ritual purity. A person is either “trustworthy” (*ne’eman*) or a fellow (*?aver*). The assumption of Tosefta Demai 3:4 is that being a fellow (*?aver*) in such an association (*?avurah*) and being a tax collector are mutually exclusive, and that a tax collector cannot be trusted in the observance of tithing laws or ritual purity. In the Jerusalem Talmud Demai 2:3, 23a, one finds a parallel to this text:

??????? ???? ????'. ??? ????? ???? ????? ???? ??????????. ??? ????'. ?? ??? ????? ????? ?????? ??????????. ??? ????????? ???? ???? ?????.

Translation: Originally they used to say: “A fellow (*?aver*) who became a tax collector (*gabayy*) – they should expel him from his association (*?avurah*).” Then they said: “As long as he is a tax collector (*gabayy*), they [should] expel him from his association (*?avurah*). [When] he leaves [his position as] a tax collector, he is [again viewed] as a fellow (*?aver*).”

In both texts, *halakhah* (Jewish, or rabbinic law) is described as to have evolved over time. The difference between the two stages of development may be that, according to the first, a *?aver* who became a tax collector would never be able to return to his former association (*?avurah*). Another possibility is that, if he stopped being a tax collector and wanted to return to his association (*?avurah*), he would have to go through the process of being accepted again (on this process, see Aharon Oppenheimer, “haverim,” p. 333). The later opinion that was eventually accepted seems to be different in the Jerusalem Talmud and the Tosefta:

Tosefta

Jerusalem Talmud

???? ????? ?? ??? ????? ????? ??? ????? ??? ????????? ???? ?? ?????

???? ????'. ?? ??? ????? ????? ?????? ????? ??????????.  
?????

Then they said: “As long as he is a tax collector (*gabayy*) he is not trustworthy (*ne’eman*) [in matters of tithing and ritual purity, but when] he withdraws from being a tax collector he [shall again] be trustworthy (*ne’eman*).”

Then they said: “As long as he is a tax collector (*gabayy*) he is not trustworthy (*ne’eman*) [in matters of tithing and ritual purity, but when] he expels him from his association (*?avurah*). [When] he [as] a tax collector, he is [again viewed] as a fellow (*?aver*).”



According to the Jerusalem Talmud, as soon as a person resigns from his job as tax collector, he may rejoin the association (*?avurah*) as a full member (*?aver*), while the Tosefta rules that he can immediately return to the status of “trustworthy” (*ne’eman*), which signals a lower level of observance.

In both the Tosefta and the Jerusalem Talmud, the second stage of the law towards tax collectors represents a less negative since, as soon as one resigns from this job, he may rejoin his *havurah*, although the Tosefta places him at a lower status. We see, therefore, differences between the two stages within each text, and also between the two compositions, as the Jerusalem Talmud, a later composition, is less negative towards tax collectors who have repented.

Keywords in the original language:

- [????](#)
- [??????](#)
- [???](#)
- [????](#)

Thematic keywords in English:

- [association](#)
- [Roman rule](#)
- [Roman tax](#)
- [tax collector](#)

**Bibliographical references:** Fraade, Steven D., [“Qumran Yah?ad and Rabbinic H??bûrâ: A Comparison Reconsidered”](#), *Dead Sea Discoveries* 16 (2009) : 433–453

Guggenheimer, Henrich W., [The Jerusalem Talmud First Order: Zeraim: Tractates Peah and Demay](#) (Berlin: Walter de Gruyter, 2008)

Oppenheimer, Aharon , [“haverim”](#), in *Encyclopedia of the Dead Sea Scrolls* (ed. Lawrence H. Schiffman, James C. VanderKam; Oxford: Oxford University Press, 2000), 333–336

**Other sources connected with this document:** Text

## [Tosefta Baba Metzia 8:26](#)

Tax and customs collectors

- [Read more about Tosefta Baba Metzia 8:26](#)

Text

## [Jerusalem Talmud Nedarim 3:4, 38a](#)

Roman taxes and customs

- [Read more about Jerusalem Talmud Nedarim 3:4, 38a](#)

Text



## [Tosefta Nedarim 2:2](#)

Roman taxes and customs

- [Read more about Tosefta Nedarim 2:2](#)

Text

## [Mishnah Nedarim 3:4](#)

Roman taxes and customs

- [Read more about Mishnah Nedarim 3:4](#)

Text

## [Mishnah Kilayim 9:2](#)

Roman taxes and customs

- [Read more about Mishnah Kilayim 9:2](#)

Text

## [Mark 2:14-17](#)

Jesus eats with tax collectors and sinners

- [Read more about Mark 2:14-17](#)

Text

## [Matthew 9:9-13](#)

Jesus eats with tax collectors and sinners

- [Read more about Matthew 9:9-13](#)



Realized by:

[Yael Wilfand](#)



**Source URL:** <http://www.judaism-and-rome.org/tosefta-demai-34>