

"And the gift which you set apart shall be reckoned unto you as though it were the corn of the threshing floor." (18:27)

The *Torah* enjoins the *Levi* that when he receives his due (tithe) from the *Yisroel*, he himself is then obliged to give a tithe to the *Kohain*. This *halacha* requires clarification, since according to *Torah* law one is obliged to tithe only produce which is gathered from one's own field, not that which he purchases or receives as a gift. Why then are the *Leviim* required to give *maaser* to the *Kohein* from the gifts of *maaser* which they themselves receive? If we study the words of the *posuk*, we will see that the *Levi* should not view the *maaser* which he receives as a gift, but rather as his portion which is his due. The *Levi* is not an outsider who lives as a beggar, sustaining himself and his family from the gifts of the *Yisroel*. He is an equal partner with the *Yisroel*. Man often takes his sustenance for granted forgetting that it is a gift from Hashem. If one individual is blessed with a greater amount of wealth than another, then it is his responsibility to share that which he has accumulated. In order to give gratitude to Hashem for His beneficence, man should first set aside something for Hashem's servants - the *Kohein* and *Levi* - so as to be reminded that whatever he has amassed is only through the grace of Hashem.