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## Chizuk - Inspiration

Recognized for his compassion, dedication to his students, and unwavering integrity, Rav Manis Mandel ZT”L was highly esteemed by all who knew him. He held the position of Menahel at the Yeshiva of Brooklyn for more than sixty years and was widely regarded as “the principal’s principal.”

Many years ago, Rav Mandel was selected for an IRS audit. During the review, the auditor observed, “You reported \$1,900 in charitable contributions on your tax return but have provided receipts for only \$1,400, leaving a discrepancy of \$500.”

Rav Mandel responded calmly, “As noted on my tax return, the absence of receipts for the remaining \$500 is due to the nature of certain donations. I frequently support individuals asking for charity at my home and within the Shul, situations in which formal receipts are not issued.”

“You are correct, Rabbi,” the auditor acknowledged, reviewing the documents before him. “I see that you recorded this information on your tax return. However, the IRS requires supporting receipts as evidence.”

“May I speak with your supervisor, please?” Rav Mandel requested confidently. When the supervisor arrived, Rav Mandel reiterated his position, but to no avail - the supervisor would not bend. Subsequently, Rav Mandel produced a thick envelope containing a substantial amount of processed checks addressed to various charitable organizations.

“Look what I brought with me,” he said. “This is legitimate proof!” exclaimed the relieved supervisor upon examining the contents of the envelope. “It’s exactly what we need.”

Rav Mandel shook his head and stated, “This is not legitimate proof,” pointing at the memo line on one of the checks. He explained, “The Hebrew letters here spell ‘Chalifin,’ which translates to exchange or replace. At the school where I am principal, our students regularly

raise funds for various organizations in Israel. For security reasons, it is not advisable to leave cash in the building over the weekend, so before I go home at the end of each week, I pocket the money and replace it with a personal check made out to the appropriate institution. To ensure that I do not inadvertently mistake these personal checks for personal charitable donations and claim them as deductions on my tax returns, I mark ‘Chalifin’ on these checks to distinguish them.

Rav Mandel stated, “The amounts written on the checks total well over \$500. Accordingly, I could have easily claimed many more charitable contributions on my tax return, maintained these checks as proof of the donations, and no one would have been the wiser. Nevertheless, I would never do so as that would be dishonest.”

The supervisor exchanged glances with the auditor, and both paused momentarily. The supervisor then rose and addressed Rav Mandel: “Please allow us a few moments for deliberation,” he said, before leaving the room with the auditor. After approximately fifteen minutes, they returned, both appearing satisfied. “We have just consulted with eight IRS colleagues in an impromptu conference. Collectively, we possess 120 years of experience working with the IRS. None of us are aware of a precedent where an individual possessed sufficient proof of a charitable donation yet opted not to utilize it because it would compromise his integrity.”

## On The Parsha

“And he (Yaakov) said, ‘Swear to me.’ And he (Yoseph) swore to him. Then

Yisrael (Yaakov) bowed at the head of the bed.” (Bereishis 47:31)

This verse discusses Yaakov Avinu’s desire to be buried in Eretz Yisrael and his insistence that Yoseph swear to bury him there.

It is interesting to note that in the prior verse, Yoseph had already given his father his word that he would bury him in Israel. Why did Yaakov insist that Yoseph swear to it?

The Ramban provides us with two answers: The first answer is that if Pharoah was hesitant to permit Yoseph to keep his commitment to Yaakov, Yoseph could tell Pharoah that he had taken an oath and must do it – this would help persuade Pharoah into letting him keep his commitment. The second answer is that Yoseph would try harder to keep his word since in addition to the promise that he made to Yaakov, he also took an oath about it.

The implication according to the Ramban's second answer, is that Yaakov suspected that there could be a point at which Yoseph could rationalize not being able to fulfill his father's wishes and say to himself, "It is now too difficult to keep what I had promised my father. Surely, my father would have been amenable to be buried here in Egypt had he known of the obstacles and challenges I am now facing. I have done the best I can." To allay this concern, Yaakov made Yoseph swear to him that he would be buried in Israel. The oath would provide Yoseph with the extra motivation needed to fulfill what he had committed to do even if it seemed impossible initially.

This teaches us that without the creation of additional motivation, a person may not have sufficient motivation to fulfill a promise when difficulties arise. This can affect anyone – even someone on the level of Yoseph. In his Sefer Derech Aliyah, Rav Shmuel Hoenigsberg of Bnei Brak, cites this Ramban to encourage us to employ additional means and motivators to help us fulfill our goals and values. As an example, one knows that the Torah requires one to be honest in business. However, as an extra motivation, one may choose to bring a picture of his Rebbi to work with him and place it on his desk as extra motivation to guarantee that he will be honest.

It bears mentioning that the Chofetz Chaim in the seventh chapter of his Sefer "Sfas Tamim" cites a Sifrei that says that being honest and fulfilling one's words is a fulfillment of the Torah Mitzvah of "V'Halachta B'Drachav" – walking in His ways. This is because one of Hashem's "ways" is Emes – truth.

### Mussar – Introspection

This week, we continue with the translation of the Chofetz Chaim's work entitled, "Sefas Tamim." Sefas Tamim, the namesake of our foundation, emphasizes the

great importance of integrity in both speech and deed.

"With this, I have explained the Midrash in Koheles on the verse (11:9) 'Young man, be happy in your childhood, let your heart cheer you in the days of your youth... understand clearly that for all of these things, Hashem will bring this person to judgment.'

Illustrating this idea by way of a parable: There was a man who was escaping from the marshal (a marshal is a judge appointed by the king to impose the law on those people who are guilty); this man was running away, and the marshal was running after him. They said to the fugitive. 'Do not run so far so that you will not have to walk back as far.' Take this lesson and 'understand that for all of these things, Hashem will bring this man to judgment.' This Midrash is puzzling, but based on what we have just explained, all of this is now understandable. Koheles has taught an insight to the people regarding the secrets of reincarnation and has said to us: 'It is true that you have the free will to do in this world everything that your heart desires, to steal, to extort and to cheat and to avoid every single positive commandment in the Torah. But you also have to know that all of the excesses you have gained by 'running away' from Hashem, may He be blessed, in this world, for each of these things (sins) Hashem will bring you to judgment there (in the World to Come) and later you will be forced to return (to this world) another time, and yet another time until against your will, you will be forced to remedy your actions (i.e. return what you stole).

So why bother running away? This is comparable to a teacher telling a student, 'Why are you bothering to run away from school only to get punished needlessly? Inevitably, you will be forced to learn as I am instructing you. It is far better that you stay here and do as I tell you...'"

*"May I back out of a school carpool that  
I have already committed to?"*

*"Should I report a co-worker who is acting dishonestly?"*

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