

[Note the key phrase repeated many times in this unit:
 "isheh reiach nichoach I-Hashem."]

PARSHAT VAYIKRA

Does God need our "korbanot"?
 Or, would it be more correct to say that we 'need' to bring them, even though He doesn't need them?
 In an attempt to answer this 'philosophical' question, this week's shiur undertakes an analysis of Parshat Vayikra to show how its specific topic of "korbanot" [sacrificial offerings] relates to one of the primary themes of the Bible.

INTRODUCTION

The Mishkan certainly emerges as a primary topic in **both** the books of Shmot and Vayikra, and hence, it would only be logical to assume that its underlying purpose must be thematically important. To appreciate that purpose, we must first note a very simple distinction that explains which details are found in each book.

In Sefer Shmot, the Torah explains **how to build** the mishkan, and hence Shmot concludes (in Parshat Pekudei) with the story of its assembly. In contrast, Sefer Vayikra explains **how to use** the mishkan, and hence Parshat Vayikra begins with the laws of the korbanot - i.e. instructions regarding the sacrifices that will be offered there.

Even though this distinction explains why Sefer Vayikra discusses korbanot in general, it does not explain why the Sefer begins specifically with the laws of korban **ola** [the burnt offering]; nor does it explain the logic of the progression from one type of korban to the next. In our shiur, we begin with a technical analysis of its internal progression - but those conclusions will help us arrive at a deeper understanding of the purpose of korbanot in general.

AN OUTLINE for PARSHAT VAYIKRA

In our study questions, we suggested that you prepare an outline of chapters one thru five, by identifying the primary topic of each individual 'parshia'. The following table summarizes our conclusions. Before you continue, study it carefully (with a Chumash at hand), noting how the section titles provide an explanation of the progression of its topics.

[Note how each 'parshia' corresponds to one line in our chart. Note also that each asterisk (*) in the outline marks the beginning of a new 'dibra', i.e. a short introduction for a new instruction from God to Moshe [e.g. "va-yedaber Hashem el Moshe..."]. Note as well how the outline suggests a short one-line summary for each parshia, as well as a title for each section. See if you agree with those titles.]

PARSHAT VAYIKRA - THE KORBAN YACHID
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I. KORBAN NEDAVA - Voluntary offerings (chaps. 1-3)

A. Ola (the entire korban is burnt on the mizbeich)

1. 'bakar' - from cattle
2. 'tzon' - from sheep
3. 'of' - from fowl

B. Mincha (a flour offering)

1. 'solet' - plain flour mixed with oil and 'levona'
2. 'ma'afeh tanur' - baked in the oven
3. 'al machvat' - on a griddle
4. 'marcheshet' - on a pan (+ misc. general laws)
5. 'bikkurim' - from wheat of the early harvest

C. Shlamim (a peace offering, part is eaten by the owners)

1. bakar - from cattle
2. tzon - from sheep
3. 'ez' - from goats

II. KORBAN CHOVA - MANDATORY OFFERINGS

A. * CHATAT (4:1-5:13)

1. for a general transgression

[laws organized according to violator]

- a. 'par kohen mashiach' (High Priest) - a bull
- b. 'par he'elem davar' (bet din) - a bull
- c. 'se'ir nassi' (a king) - a male goat
- d. 'nefesh' (layman) a female goat or female lamb

2. for specific transgressions ('oleh ve-yored')

- a. a rich person - a female goat or lamb
- b. a poor person - two birds
- c. a very poor person - a plain flour offering

B. * ASHAM (5:14-5:26) - animal is always an 'ayil' (ram)

1. 'asham me'ilot' - taking from Temple property
2. 'asham talui' - unsure if he sinned
 [Note the new dibbur at this point / see Further iyun.]
3. * 'asham gezeilot' - **stealing** from another

[Note the key phrase repeated numerous times in this unit:
 "ve-chiper alav... ve-nislach lo."]
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Let's explain why we have chosen these titles.

TWO GROUPS: NEDAVA & CHOVA

First and foremost, note how our outline divides Parshat Vayikra into two distinct sections: 'korbanot nedava' = voluntary offerings and 'korbanot chova' - mandatory offerings.

The first section is titled "nedava", for if an individual wishes to voluntarily offer a korban to God, he has three categories to choose from:

- 1) An OLA - a burnt offering [chapter one];
- 2) A MINCHA - a flour offering [chapter two]; or
- 3) A SHLAMIM - a peace offering [chapter three]

Note how these three groups are all included in the first "dibbur" - and comprise the "nedava" [voluntary] section.

In contrast, there are instances when a person may transgress, thus obligating him to offer a sin offering - be it a "chatat" or an "asham" (depending upon what he did wrong).

The two categories (chapters 4 and 5) comprise the second section, which we titled "chova" [obligatory].

The Chumash itself stresses a distinction between these two sections not only the start of a new dibbur in 4:1, but also the repetition of two key phrases that appear in just about every closing verse in the parshiot of both sections, stressing the primary purpose of each respective section:

In the nedava section: "**isheh reiach nichoach I-Hashem**"
 ["an offering of fire, a pleasing odor to the Lord"
 See 1:9,13,17; 2:2; 3:5,11,16];

In the chova section: "**ve-chiper a'lav ha-kohen...**"
 [the kohen shall make expiation on his behalf... -
 See 4:26,31,35; 5:6,10,13,16,19,26]

With this background in mind, we will now discuss the logic behind the internal structure of each section, to show how (and why) the **nedava** section is arranged by category of offering and the type of animal, while the **chova** section is arranged by type of transgression committed, and who transgressed.

NEDAVA - take your pick

If an individual wishes to offer a korban nedava, he must first choose the category that reflects his personal preference. First of all, should he prefer to offer the entire animal to God, he can

choose the **ola** category; but should he prefer (for either financial or ideological reasons) to offer flour instead, then he can choose the **mincha** category. Finally, should he prefer not only the animal option, but would also like to later partake in eating from this korban - then he can choose the **shlamim** category.

Once the individual has made this general choice of either an **ola**, **mincha**, or **shlamim** - next, he can pick the sub-category of his choice.

For example, should one choose to offer an **ola** - which is totally consumed on the **mizbeiach** - then he must choose between cattle, sheep, or fowl.

The Torah explains these three options (in the first three parshiot of chapter 1), including precise instructions concerning how to offer each of these animals.

Should the individual choose a **mincha** - a flour offering - instead, then he must select from one of the five different options for how to bake the flour, corresponding to the five short parshiot in chapter two. In other words, he can present his offering as either flour (mixed with oil), or baked in an oven ("ma'afe tanur), or fried on a skillet ("al machvat"), or deep fried ("marcheshet"). Should the flour offering be from the wheat of the early harvest ("minchat bikkurim"), it must first be roasted and ground in a special manner (see Ibn Ezra 2:14).

Finally, should he choose the **shlamim** option- a peace offering - then he must select between: cattle ("bakar"); sheep ("kvasim"); or goats ("izim") - corresponding to the three individual parshiot in chapter three.

It should be noted as well that the laws included in this **korban nedava** section also discuss certain procedural instructions. For example, before offering an **ola** or **shlamim**, the owner must perform the act of 'smicha' (see 1:4, 3:2,8,13). By doing "smicha" - i.e. resting all his weight on the animal - the owner symbolically transfers his identity to the animal. That is to say, he offers the animal instead of himself (see Ramban).

One could suggest that the act of smicha reflects an understanding that the korban serves as a 'replacement' for the owner. This idea may be reflective of the korban **ola** that Avraham Avinu offered at the **akeida** - when he offered a ram in place of his son - "**ola tachat bno**" (see Breishit 22:13).

CHOVA - if you've done something wrong

As we explained earlier, the second category of Parshat Vayikra discusses the "korban **chova**" (chapters 4 & 5) - an obligatory offering that must be brought by a person should he transgress against one of God's laws. Therefore, this section is organized by **event**, for the type of sin committed will determine which offering is required.

The first 'event' is an unintentional transgression of 'any of God's mitzvot' (see 4:2 and the header of each consecutive parshia in chapter 4). Chazal explain that this refers to the unintentional violation ('shogeg') of any prohibition of the Torah - that had the person transgressed intentionally ("meizid"), his punishment would have been 'karet' (cut off from the Jewish nation).

[This offering is usually referred to as a 'chatat kavu'a' (the fixed chatat).]

Should this transgression occur ("b'shogeg"), then the actual animal that must be brought depends upon **who** the sinner is. If the **kohen gadol** (high priest) sins, he must bring a bull ("par"). If it is the political leader ("nasi"), he must bring a male goat ("se'ir"). If it was simply a commoner, he must bring either a she-goat or lamb ("se'ira" or "kisba").

[There is also a special case of a mistaken halachic ruling by the 'elders' [i.e. the 'sanhedrin' - the supreme halachic court], which results in the entire nation inadvertently sinning. In this case, the members of the sanhedrin must bring a special chatat offering - known as the "par he'elem davar shel tzibur". See 4:13-21.]

In chapter five we find several instances of specific transgressions that require either a "chatat" or an "asham".

The first category begins with a list of three specific types of transgressions, including - the case when a person refuses to provide witness (see 5:1), or should one accidentally enter the Temple (or Mishkan) while spiritually unclean ('tamei' / see 5:2), or should one not keep a promise (to do/ or not to do something) made with an oath ('shvu'at bitui' / see 5:4).

Should one transgress in regard to any one of these three cases (detailed in 5:1-4), the specific offering that he must bring depends on his income. If he is:

- rich - he brings a female lamb or she-goat;
- 'middle class' - he can bring two birds instead;
- poor - he can bring a simple flour offering.

Interestingly, this korban is categorized as a "chatat" (see 5:6,10,13), even though the Torah uses the word "asham" [guilt] in reference to these acts (see 5:5). It makes sense to consider it a "chatat", because in the standard case (i.e. if the transgressor be rich) - the offering is exactly the same animal as the regular chatat - i.e. a female goat or sheep.

Furthermore, note that these psukim (i.e. 5:1-13) are included in the same "dibbur" that began in 4:1 that discussed the classic korban "chatat", while the new "dibbur" that discusses the korban "asham" only begins in 5:14!

The rabbis refer to this korban as an "oleh ve-yored" [lit. up and down] as this name relates to its graduated scale - which depends entirely upon the individual's financial status.

One could suggest that the Torah offers this graduated scale because these specific transgressions are very common, and hence it would become rather costly for the average person to offer an animal for each such transgression.

The final cases (from 5:14 till the end of the chapter) include several other categories of transgressions - that require what the Torah refers to as a korban **asham** - a guilt offering. In each of these cases, the transgressor must offer an ayil [a ram], including:

- when one takes something belonging to hekdesch ('asham me'ilot' / 5:14-16)
- when one is unsure if he must bring a **chatat** ('asham talui'), i.e. he is not sure if he sinned.
- when one falsely denies having illegally held possession of someone else's property ('asham gezeilot' / 5:20-26), like not returning a 'lost item' to its owner.

THE GENERAL TITLE - KORBAN YACHID

We titled the entire outline as **korban yachid** - the offering of an individual - for this entire unit details the various types of korbanot that an **individual** (=yachid) can (or must) bring. Our choice of this title reflects the opening sentence of the Parsha: "**adam** ki yakriv..." - **any person** should he bring an offering to God..." (see 1:2).

The korban yachid stands in contrast to the korbanot tzibbur - the public offerings - which are offered by the entire congregation of Israel (purchased with the funds collected from the machatzit ha-shekel). The laws relating to korbanot tzibbur we first found in Parshat Tezaveh in regard to the daily "olat tamid" offering. They continue with the special offering that the nation brings (collectively) on the holidays, as detailed primarily in Parshiot Emor (Vayikra chapter 23) and in Parshat Pinchas (Bamidbar chapters 28-29).

WHICH SHOULD COME FIRST?

Now that we have explained the logic of the internal order of each section, we must explain why the laws of korban **nedava** precede those of korban **chova**. Intuitively, one would have perhaps introduced the **compulsory** korban before the **optional** one.

One could suggest that Parshat Vayikra begins specifically with the korban nedava since these korbanot in particular reflect the individual's aspiration to **improve** his relationship with God. Only afterward does the Torah detail the korban chova, which **amends** that relationship (when tainted by sin). Additionally, perhaps, the korban **nedava** reflects a more **ideal** situation, while the obligatory sin-offering seeks to rectify a problematic situation.

We may, however, suggest an even more fundamental reason based on the 'double theme' which we discussed in our study of the second half of Sefer Shmot.

Recall from our previous shiurim that the mishkan served a dual purpose:

- A) to perpetuate the experience of Har Sinai (emphasized by Ramban); and
- B) to atone for chet ha-egel (emphasized by Rashi).

(A) REENACTING HAR SINAI

Recall how the covenantal ceremony that took place at Har Sinai (when Bnei Yisrael accepted the Torah) included the public offering of "**olat**" & "**shlamim**" (when the declared "na'aseh v-nishma" / see Shmot 24:4-7). In fact, in that ceremony we find the very **first** mention in Chumash of a korban **shlamim**, suggesting a conceptual relationship between the korban **shlamim** and Har Sinai.

[Note also that Chumash later refers to the korban shlamim as a 'zevach' (see 3:1 & 7:11). The word zevach itself is also used to describe a feast, generally in the context of an agreement between two parties. For example, Lavan and Yaakov conduct a zevach after they enter into a **covenant** ('brit') agreeing not to harm each other (see Br. 31:44-54). Today, as well, agreements between two parties are often followed or accompanied by a lavish feast of sorts (e.g. state dinners, weddings, business mergers, etc.). Therefore, one could suggest that by offering a **zevach shlamim**, an individual demonstrates shows his loyalty as a **joint** partner in a covenantal relationship with God.]

The korban **ola** also relates to Ma'amad Har Sinai, based not only on the above parallel, but also based on a key phrase - "isheh reiach nichoach I-Hashem" - that the Torah uses consistently in its description of the korban **ola**. [See 1:9,13,17.]

This exact same phrase is also found in the Torah's description of the "**olat tamid**", the daily congregational offering, as inherently connected to Bnei Yisrael's offerings at Har Sinai: "**Olat tamid** ha-asuya **BE-HAR SINAI**, le-reiach nichoach isheh I-Hashem" (see Bamidbar 28:6).

Similarly, in Parshat Tetzaveh, when the Torah first introduces the **olat tamid** and summarizes its discussion of the mishkan - we find the exact same phrase:

"... le-**relach nichoach** isheh I-Hashem... **olat tamid** le-dorateichem petach **ohel mo'ed**..." (Shmot 29:41-42)

Hence, by offering either an **ola** or a **shlamim** - the efficacious reminders of Ma'amad Har Sinai - the individual reaffirms the covenant at Har Sinai of "na'aseh v'nishma" - the very basis of our relationship with God at Ma'amad Har Sinai. [One could also suggest that these two types of korbanot reflect two different aspects of our relationship with God. The **ola** reflects "yirah" (fear of God), while the **shlamim** may represent "ahava" (love of God).]

Recall also that the last time Bnei Yisrael had offered **olat** & **shlamim** (i.e. before chet ha-egel) was at Har Sinai. But due to the sin of the Golden Calf, God's **shechina** had left Bnei Yisrael, thus precluding the very possibility of offering korbanot. Now that the mishkan is finally built and the **Shchina** has returned (as described at the conclusion of Sefer Shmot), God's **first** message to Bnei Yisrael in Sefer Vayikra is that they can once again offer **olat** & **shlamim**, just as they did at Har Sinai - at not only as a nation, but also as individuals.

This observation alone can help us appreciate why the very first topic in Sefer Vayikra is that of the voluntary offerings - of the korban **ola** & **shlamim**, and hence it makes sense that they would precede the obligatory offering of chatat & asham.

(B) KORBAN CHOVA - BACK TO CHET HA-EGEL

In contrast to the 'refrain' of 'isheh reiach nichoach' concluding each korban **nedava**, we noted that each korban

chova concludes with the phrase "ve-chiper alav ha-kohen... venislach lo". Once again, we find a parallel to the events at Har Sinai.

Recall our explanation that Aharon acted as he did at "chet ha-egel" with the best of intentions; only the results were disastrous. With the **Shchina** present, any transgression, even should it be **unintentional**, can invoke immediate punishment (see Shmot 20:2-4 & 23:20-22). Nevertheless, God's attributes of mercy, that He declares when He gives Moshe Rabeinu the second "luchot", now allow Bnei Yisrael 'second chance' should they sin - i.e. the opportunity to prove to God their sincerity and resolve to exercise greater caution in the future.

We also find a textual parallel in Moshe Rabeinu's statement before he ascended Har Sinai to seek repentance for chet ha-egel: Recall how Moshe Rabbenu told the people:

"Atem **chatatem chata'a** gedola... ulai **achapra** be'ad **chatatchem**" (Shmot 32:30; read also 32:31-33).

Later, when Moshe actually receives the thirteen /midot ha-rachamim' on Har Sinai along with the second luchot (34:-9), he requests atonement for chet ha-egel:

"... ve-**salachta** le-avoneinu u-le**chatoteinu**..." (34:9).

This key phrase of the korban **chova** - "ve-chiper alav... venislach lo" - may also relate to this precedent of God's capacity and willingness to forgive. The korban **chova** serves as a vehicle by which one can ask forgiveness for sins committed "b'shogeg" and beseech God to activate His "midot ha-rachamim" [attributes of mercy] to save them for any punishment that they may deserve.

Therefore, we may conclude that the korban **nedava** highlights the mishkan's function as the perpetuation of Ma'amad Har Sinai, while the korban **chova** underscores the mishkan's role as means of atonement for chet ha-egel.

WHO NEEDS THE 'KORBAN'?

With this background, one could suggest that the popular translation of korban as a sacrifice may be slightly misleading. Sacrifice implies giving up something for nothing in return. In truth, however, the 'shoresh' (root) of the word korban is k.r.v., 'karov' - to come close. Not only is the animal brought 'closer' to the mizbeich, but the korban ultimately serves to bring the individual **closer** to God. The animal itself comprises merely the vehicle through which this process is facilitated.

Therefore, korbanot involve more than dry, technical rituals; they promote the primary **purpose** of the mishkan - the enhancement of man's relationship with God.

In this sense, it becomes rather clear that it is the individual who needs to offer the "korban" - as an expression of his commitment and loyalty to his Creator. Certainly it is not God who needs to consume them!

For the sake of analogy, one could compare the voluntary offerings [the korban nedava] to a gift that a guest brings to his host.. For example, it is only natural that someone who goes to another family for a shabbat - cannot come 'empty handed'. Instead, the custom is to bring a small gift, be it flowers, or wine, or something sweet. Certainly, his hosts don't need the gift, but the guest needs to bring something. But the reason why they are spending quality time together is for the sake of their relationship. The gift is only a token of appreciation - nonetheless a very important act.

TEFILLA KENEGED KORBANOT

In closing, we can extend our study to help us better appreciate our understanding of "tefilla" [prayer before God].

In the absence of the Bet ha'Mikdash [the Temple], Chazal consider 'tefilla' as a 'substitute' for korbanot. Like korbanot, tefilla also serves as a vehicle through which man can develop and strengthen his relationship with God. It is the individual who needs to pray, more so that God needs to hear those prayers

As such, what we have learned about korbanot has meaning even today - as individual tefilla should embody **both** aspects of

the korban yachid: **nedava** and **chova**.

Tefilla should primarily reflect one's aspiration to come closer to God - an expression of the recognition of his existence as a servant of God. And secondly, if one has sinned, tefilla becomes an avenue through which he can amend the tainted relationship.

Finally, tefilla, just like the korbanot of the mishkan, involves more than just the fulfillment of personal obligation. Our ability to approach God, and request that He evoke His "midot ha-rachamim" - even should we not be worthy of them - should be considered a unique privilege granted to God's special nation who accepted the Torah at Har Sinai, provides an avenue to perfect our relationship. As such, tefilla should not be treated as a burden, but rather as a special privilege.

shabbat shalom,
menachem

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FOR FURTHER IYUN -

A. In regard to the nature of the laws in Parshat Vayikra; even though they primarily focus on the details of what the **owner** must do with his korban, this section also details certain procedures that can be performed only by the kohen. Even though we may have expected to find those details in Parshat Tzav (that discusses the korbanot from the kohen's perspective), one could explain that these details are included here for the kohen's functions as 'shaliach' (emissary) of the owner. Ideally, the owner should bring the korban himself. However, in light of the events at chet ha-egel, God decided to limit this work to the kohanim, who were chosen to work in the mikdash on behalf of the rest of the nation (see Devarim 10:8).

B. Although korban mincha is not mentioned at Har Sinai, it may be considered a subset of the general ola category. Namely, the mincha may be the korban ola for the poor person who cannot afford to bring an animal. Note that the 'olat ha-of' is connected to korban mincha by a parsha stuma. The olat ha-of, too, is a special provision for one who cannot afford a sheep.

C. The two basic levels of kedushat korban explain why the ola precedes the shlamim in the discussion in our parsha. The greater the portion offered on the altar, the higher the level of kedusha:

- 1) Kodshei Kodashim - the highest level of kedusha:
ola: cattle, sheep, and fowl.
The entire korban ola is burnt on the **mizbeiach**.
mincha: the five various ways to present the fine flour.
The 'kmitza' (a handful) is burnt on the **mizbeiach**;
The 'noteret' (what is left over) is eaten by the **kohen**.
- 2) Kodashim Kalim - a lower level of kedusha
shlamim: cattle, sheep, and goats.
The fat surrounding the inner organs go onto the **mizbeiach**.
The 'chazeh ve-shok' (breast and thigh) go to the **kohen**, while the meat that remains may be eaten by the **owner**.

D. Leaving aside the difficulty in pinpointing the precise difference between sins requiring a chatat and those requiring an asham, it seems clear that a korban asham comes to encourage a person to become more aware of his surroundings and actions. For example, if one is unsure whether or not he sinned, his korban (asham talui) is more expensive than the korban chatat required should he have sinned for certain. The Torah demands that one be constantly and acutely aware of his actions at all times, so as to avoid even accidental wrongdoing.

E. Note that the phrase '**reiach nichoach**' does appear once in the second (korban **chova**) section (4:31), in the context of a **chatat** brought by a layman ('**me-am ha-aretz**').

The reason may lie in the fact that the layman may choose which animal to bring for his **chatat** - either a female goat ('**se'irat izim**') or a female lamb. Therefore, if he chooses the more expensive option - the goat - his offering bears some **nedava**

quality, thus warranting the description '**reiach nichoach**'.

Another difference between a lamb and a goat: is that a lamb has a fat tail, which prevents one from identifying the animal's gender from afar. Therefore, one looking upon this korban from a distance might mistake it for an **ola** (which is always male, as opposed to the layman's **chatat** which must be female). A goat, by contrast, has a thin tail, thus allowing one to easily determine the animal's gender and hence its status as a **chatat**. Therefore, by bringing a goat rather than a lamb, the sinner in a sense broadcasts his sin and repentance. This perhaps renders the **chatat** a nedava of sorts, in that the sinner sacrifices his honor in order to demonstrate the principle of repentance ("**lelamed derech tshuva la-rabim**").

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F. ASHAM GEZEILOT (a mini-shiur)

The last korban dealt with in the parsha, korban asham, atones for three general categories of sins:

5:14-16 Accidental use of 'hekdeshe' - known as asham me'ilot;

5:17-19 When one is unsure if he sinned at all - known as an asham talui;

5:20-26 Several cases for which one brings an asham vadai.

Although all three categories require the transgressor to offer an asham, the final parsha (5:20-26) begins with a new dibbur! This suggests a unique quality latent in this final group. Indeed, the sins in this category all involve intentional transgressions (be-**meizid**) against someone else. The previous cases of asham, by contrast, are inadvertent sins (be-**shogeg**) against **God**.

It would be hypocritical for one who sins **intentionally** against God to bring a korban. The korban chova is intended for a person who strives for closeness with God but has inadvertently sinned. The obligation to bring a korban teaches him to be more careful. Why should the Torah allow one who sins intentionally against God the opportunity to cover his guilt? The mishkan is an environment where man develops spiritual perfection, not self-deception.

Why, then, would the Torah provide for a korban asham in cases of **intentional sin**?

This group, known as an 'asham gezeilot', deals with a thief who falsely avows his innocence under oath. The Torah grants the thief-perjurer atonement through an asham, but only after he first repays his victim with an added one-fifth penalty.

Why should a korban be necessary at all? The victim was repaid and even received a bonus. Why should God be involved?

The standard explanation is that the thief sinned against God by lying under oath. Although this is undoubtedly the primary reason for the necessity of a sacrifice, one question remains: why does he bring specifically an **asham**? All other instances of perjury require a **chatat** oleh ve-yored (see 5:4)!

A textual parallel between this parsha and a previous one may provide the answer. The parsha of "asham gezeilot" opens as follows:

"nefesh ki techeta, ve-**ma'ala ma'al b-Hashem** ve-kichesh be-**amito**..." (5:21).

This pasuk defines the transgression against one's **neighbor** as 'me'ila b-**Hashem**' [taking away something that belongs to God]! This very same phrase describes the first case - 'asham me'ilot', unintentional embezzlement of 'hekdeshe' (Temple property / see 5:14-16):

"Nefesh **ki timol ma'al b-Hashem** - ve-chata bishgaga..."

This textual parallel points to an equation between these two types of asham: unintentional theft of hekdeshe and intentional theft of another person's property. [Note that both require the return of the principal and an added penalty of 'chomesh'.]

The Torah views stealing from a fellow man with the same severity as stealing from God! From this parallel, the Torah teaches us that unethical behavior towards one's neighbor taints one's relationship with God, as well.

[See also Tosefta Shavuot 3:5!]