A righteous person eats to satisfy his soul, but the stomach of the wicked will lack.

Mishlei 13:25

The war has been won, the Jews have celebrated, and Esther and Mordechai have successfully enshrined Purim on our calendar. And yet, the Megilla mentions one last detail before the curtain falls on the Purim story:

וישם המלך אחשורש מס על הארץ ואיי הים

King Achashveirosh placed a tax on the mainland and the islands.

Esther 10:1

What does Achashveirosh's tax add to the Purim story? Why in particular is it the concluding narrative comment?

Moreover, while Achashveirosh's lasting legacy was taking from others, we commemorate Purim every year with unique mitzvos of giving to others. How do the mitzvos of mishloach manos and matanos laevyonim define the joy of Purim and how do they relate to Achashveirosh?

On its surface, matanos laevyonim seems to be an expression of the regular mitzva of tzedaka. However, the specifics of matanos laevyonim reveal it to be of an entirely different nature. One major distinction is recorded in the Talmud Yerushalmi, and subsequently codified by the Rambam1 and Shulchan Aruch:2

אין מקדיקים במתנות אדילים אלא כל מי שוהה המישא על יהלום נוחים

We don’t investigate recipients of gifts to the poor on Purim, but rather anyone who extends their hand to receive should be given.

Yerushalmi, Megilla 1:4

With regard to the general obligation of tzedaka, there is only a mitzva to give money when the petitioner is actually poor. But when it comes to matanos laevyonim, it is not the petitioner’s need which determines whether one should give, but the very stretching of his arm; the request itself obligates us to give. Why is this so? Why should we give money to a potential phony on Purim just because he asked for it? Is giving indiscriminately even a good thing? It seems like a waste of money that could be put to better use!

Ritva answers by connecting matanos laevyonim to the broader mitzva of simcha on Purim. We don’t investigate to determine whether he is poor and it is appropriate to give to him or not, rather we give to all who ask. For this day is not one of tzedaka alone, but of joy and gifts. For even in regards to wealthy people it is written, “sending gifts to one another.”

Ritva, Bava Metzia 78b

Ritva uses the example of mishloach manos to buttress his point that giving on Purim is not only to fill a need, but to spread joy to all. If mishloach manos are given even to the wealthiest people, as an expression of goodwill and festivity, matanos laevyonim can be similarly distributed even to those who are not destitute.

Ritva’s approach sheds a new light on the giving we do on Purim day. While mishloach manos and matanos laevyonim differ in their details, they are in fact two branches growing from a common root. It is only because they share a common root that Ritva can bring a proof from mishloach manos to matanos laevyonim. Rambam similarly expresses the common root of mishloach manos and matanos laevyonim when he prioritizes the latter over the former:

מטיב לאדם להרבות במתנותkiye לברר אף הוא נוהי ליאמר

We don’t investigate whether he is poor and it is appropriate to give to him or not, rather we give to all who ask. For this day is not one of tzedaka alone, but of joy and gifts. For even in regards to wealthy people it is written, “sending gifts to one another.”

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It is better for a person to give more gifts to the poor than to be lavish in his Purim feast or in sending gifts to his friends. For there is no greater and more splendid joy than to gladden the hearts of the poor, the orphans, the widows, and the converts. For one who gladdens the hearts of these unfortunate individuals resembles the Divine Presence, [about whom] it says, “to revive the spirit of the lowly and to revive those with broken hearts.”

Rambam, Hilchos Megilla 2:16

Why is the “greater and more splendid joy” the litmus test by which we choose mitzvos on Purim? We don’t find a similar comparison or ranking of mitzvos on any other holiday! Rambam’s hierarchy is only logical because he too understands mishloach manos and matanos laevyonim as particular mitzvos that express one common, broader theme of the day; radiating our joy outwards to other members of the community.

Dispensing money indiscriminately is foolish and wasteful only if one’s focus is to identify needs and fill them. However, who can afford to discriminate when he is so overflowing with simcha and gratitude? If one is so full of joy that he can’t bear to withhold it from others, then it is no longer their needs that drive him, but his desire to share his joy with them.

Let us now return to Achashveirosh. Why indeed does the Megilla conclude with his tax? Maharal notes that Chazal compare the Persian Empire — with Achashveirosh at its head — to a bear, because of its insatiable appetite that knows no rest. The Megilla begins by describing Achashveirosh’s appetite for lavish, licentious, gluttonous parties and concludes with his similarly limitless appetite for money. Maharal goes one step further and identifies the source of Achashveirosh’s voracious appetites: his inner sense of emptiness. As wealthy and powerful as he was, Achashveirosh felt a constant need to acquire more.

As the Megilla ends, we are reminded of the stark contrast between the hedonistic world of the Persian Empire and the generosity of spirit that characterizes Purim. The unique mitzvos of mishloach manos and matanos laevyonim define the joy of Purim. We give without reservation because Hashem’s miraculous intervention generates such an extreme sense of gratitude, simcha, and completeness that — unlike Achashveirosh — we simply overflow in our efforts to bring that joy to others. Just when we thought the story was over, the Megilla interjects with a seemingly irrelevant historical comment. In reality, though, it is one that serves to define our mindset and obligations as we celebrate the holiday of Purim.

Endnotes

2. Orach Chaim 694:3.
5. Kiddushin 72a.
6. Haman expresses similar sentiments when he declares "vichol zeh eineno shoveh li." See Or Chadash Pesicha d”h Rabi Abba bar Kahana and ibid., 5:13. See also Rashi Vayishlach 33:11 on Yaakov and Esav’s contrasting attitudes in this regard.