Vayakhel: Moshe commands the Israelites 35:5: Take from among you gifts to the LORD; everyone whose heart so moves him shall bring them—gifts for the LORD: gold, silver, and copper;

Sforno says: he shall bring the voluntary donation together with the terumat Hashem which is mandatory (the half shekel).

Verse clearly demonstrates that in the building of the Tabernacle we encounter both tangibles, perceptibles, and intangibles, imperceptibles. This is what is meant in *Tikkunim* 21 where we read that the תרומה, the donations for the Tabernacle, contained an intangible element, i.e. a contribution **from** the Jerich Torah calls this element שבינה, "G'd's contribution." It was this intangible contribution that enabled the tangible parts to be joined together and to form a sustainable whole, a tent that would not collapse. The most essential part in the construction was G'd's goodwill, i.e. an intangible. When the Torah writes איביאה, "he (the generously minded donor) is to bring it," this means that the donor is to elevate his gift to such a spiritual level that it may merge with the defines the kind of person whose gift will be of the calibre that can merge with G'd's intangible gift. If the human donor does not possess the spirit the Torah describes as תרומת השם, then the gift of such a person has no chance of merging with the Divine contribution described here as the invisible contribution.

Verse 21: And everyone who excelled in ability and everyone whose spirit moved him came, bringing to the LORD his offering for the work of the Tent of Meeting and for all its service and for the sacral vestments.

Ramban: Every man whose heart lifted him up (asher nesa'o libo). This expression is used only in connection with the artisans (see for example 36:2), whereas regarding the donors it is written, "every man whose heart impels him (asher yidvenu libo)" (see 25:2). The artisans are described in this way because none of them had studied their crafts formally. Rather they discovered that they were naturally endowed with these gifts and then were "lifted up" spiritually and inspired to come before Moshe to offer their services.

Rashi:

He intentionally mentioned to them the prohibition in reference to the Sabbath before the command about the building of the Tabernacle in order to intimate that it does not set aside (supersede) the Sabbath.

Shai Held:

As slaves in Egypt, the Israelites work without respite against their will. When they build the mishkan in this week's parashah, in stark contrast, Moses asks for voluntary contributions: "Take from among you gifts to the Lord; everyone whose heart so moves him shall bring them" (Exodus 35:5). Finally freed from slavery, the Israelites are slowly being taught that there is a form of service radically different from slavery, one that honors and nurtures one's sense of agency rather than degrading it and whittling it away.

God stresses that all gifts count—even the smallest of the small;8 even the purely internal gift of wishing one had the means to contribute materially. As a Talmudic dictum puts it, "It is the same whether one offers much or one offers little, as long as one directs one's heart to Heaven" (BT, Menahot 110a).

The Torah highlights the great wisdom and skill of Bezalel, from the tribe of Judah, who directed all aspects of the building (35:30-35). Alongside him, we learn, stood Oholiab, from the tribe of Dan (35:34). R. Hanina b. Pazi observes that "there was no more elevated tribe than the tribe of Judah and no more lowly tribe than the tribe of Dan, who was from among the sons of Jacob's concubines... The Blessed Holy One said, 'Let Oholiab come and work with Bezalel, lest the latter grow haughty—for the great and the lowly are equal before the Blessed Holy One'".

Not surprisingly, then, as Moses lays out instructions for how to build the tabernacle, he starts by invoking Shabbat: "On six days work may be done, but on the seventh day you shall have a sabbath of complete rest (Shabbat Shabbaton), holy to the Lord..." (35:2). An unbridgeable chasm divides enslavement to a human tyrant and service of the God of creation and covenant: Whereas the tyrant prohibits even a moment of Shabbat, God actually mandates and regularizes it. Whereas serving Pharaoh had stripped the Israelites of their dignity, serving God will now affirm it. Moreover, and critically, God commands them to take their own dignity seriously.

... Observing Shabbat is both a claim about Who the Israelites serve, and also, crucially, about how the One they serve understands and treats them. Herein lies a key difference between service of God and enslavement to a human pretender: Whereas the latter systematically dehumanizes his subjects, the former values and cherishes them. Work and service come in dignified and degrading versions; the Torah is about a journey from the latter toward the former.