MAT 5:36 "Nor shall you make an oath by your head, for you cannot make one hair white or black.

MAT 5:37 "But let your statement be, 'Yes, yes' or 'No, no'; and anything beyond these is of evil.

At first glance it would appear that Jesus is contrasting the teaching of the Old Testament with His own. In Leviticus 19:12 we read: "And you shall not swear falsely by My name, so as to profane the name of your God; I am the Lord." Here in Matthew Jesus seems to be saying that we should make (or take) no oaths at all.

In Matthew 23:16-22 we learn of the attitude of the scribes and Pharisees toward oaths:

MAT 23:16 "Woe to you, blind guides, who say, 'Whoever swears by the temple, that is nothing; but whoever swears by the gold of the temple, he is obligated.'

MAT 23:17 "You fools and blind men; which is more important, the gold, or the temple that sanctified the gold?

MAT 23:18 "And, 'Whoever swears by the altar, that is nothing, but whoever swears by the offering upon it, he is obligated.'

MAT 23:19 "You blind men, which is more important, the offering or the altar that sanctifies the offering?

MAT 23:20 "Therefore he who swears by the altar, swears both by the altar and by everything on it.

MAT 23:21 "And he who swears by the temple, swears both by the temple and by Him who dwells within it.

MAT 23:22 "And he who swears by heaven, swears both by the throne of God and by Him who sits upon it.

The scribes and Pharisees distinguished obligations in oaths. Some oaths carried the penalty of perjury; others simply didn't count. Sometimes the difference was in the way the oaths were worded.

In the Mishnah (the Jewish codification of oral law made at 200 A.D. and covering the period 200 B.C. to 200 A.D.), Division Nezikin, Tractate Shebuoth, 4.13, we read:

If a man said, "I adjure you," or "I command you," or "I bind you," they are liable. But if he said, "By heaven and by earth," they are exempt. If he adjured them "by Alef-Daleth" [the first two letters of Adonai, the Lord] or "by Yod-He" [the first two letters of the Name, YHWH, Jahweh] or "by Shaddai" or "by Sabaoth" or "by the Merciful and Gracious" or "by him that is longsuffering and of great kindness," or by any substituted name, they are liable. If a man cursed God by any of these he is liable. So R. Meir. But the Sages say: He is exempt. If a man cursed his father or his mother by any of these names, he is liable. So R. Meir. But the Sages declare him exempt. If a man cursed himself or his fellow by any of them, he transgresses a negative command. If he said, "God smite thee" or "Thus may God smite thee," this is the "adjuration" that is written in the Law. If a man said, "May he not smite thee" or "May he bless thee" or "May he do well with thee," R. Meir declares him liable; but the Sages declare him exempt.

In Matthew 23 we discover that, according to the tradition of the elders, if a lawyer swore by the temple or by the altar or by heaven as the throne of God he was not bound by his oath, but if he swore by the gold of the temple or by the offering on the altar or by Him who sits upon the throne of heaven he