

Lesson 47: The Doctrine of Imputation

INTRODUCTION

The doctrine of imputation was one of the central doctrines which enabled the Protestant Reformation. Martin Luther was a champion of this doctrine and it became a pillar for the reformation. We are justified by faith alone, how, through the imputation of an alien righteousness. One of the earliest expressions of this in Luther was in the picture of a royal marriage, where all that is the Bridegrooms becomes the property of His bride, and all that is hers becomes His. He takes our debts and He bestows His riches; He takes our sins, and we receive His righteousness. 'Listen to Martin Luther writing in *The Freedom of a Christian*, published in 1520: "Who can even begin to appreciate what this royal marriage means? Who can comprehend the riches of this glorious grace? Christ, the rich and divine bridegroom, marries this poor, wicked whore, redeems her from all of her evil, and adorns her with all of His goodness. It now is impossible for her sins to destroy her, for they are laid on Christ and swallowed up by Him. She has her righteousness in Christ, her husband, which she now can boast is her very own. She can set this righteousness over against all of her sins and, in the face of death and hell, say with confidence: 'Though I have sinned, nevertheless, the One in whom I trust, my Christ, has not sinned. Through our marriage, all that is His is mine and all that is mine is His.'"¹

In response to the Reformation was the Catholic Counter-Reformation. The Council of Trent was called in 1545, and met for about 20 years, to give a response to teachings like these. At the proceedings was a Jesuit priest, Diego Laynez. He gave a heated three hour speech refuting the doctrine of imputation. He told a parable to illustrate the difference between Luther's version of how God makes a sinner righteous and how the Catholic Church saw how God made a sinner righteous. In this parable a king has a son who will inherit all his riches. And this son goes to his three servants to offer them the chance to win a precious gem. These three servants represent Luther's view of imputation; a Catholic Cardinal's view that tried to have both imputed righteousness and inherent righteousness mixing Luther's and the Catholic position; and the third son represented the Catholic view. 'To the first servant, the son says: 'Only believe, and I to whom all of the king's wealth has been promised, will obtain the gem and freely give it to you.' The son informs the second servant that he will give him money so that he can redeem himself from servitude, purchase a horse and weapons, so that he can fight for the gem. The son frees the third servant, ensures his well-being, and gives him weapons so that he can battle and merit the gem.... In his parable the third servant represented the Roman Catholic position, whereby saints merit their justification by the freely given means of the son.'² He went on to give 12 reasons why imputation should be rejected. Some of the reasons include:

1. 'The doctrine affirms that everyone requires imputed righteousness before the divine bar.
5. Imputation excludes personal acts of satisfaction and the doctrine of purgatory.
6. ...believers are not deemed worthy for eternal life because of their good works.'

¹ <https://www.ligonier.org/podcasts/simply-put/imputed-righteousness> accessed 3/8/2024

² J. V. Fesko, *Death in Adam Life in Christ: The Doctrine of Imputation* (Fearn: Mentor, 2016), 60.

³ Ibid. p60-61.

Where there is imputed righteousness there can be no meriting of salvation. This was the fear of the Catholic Church and the good news of the gospel reemphasized at the Reformation. But central to it all is this mechanism of imputation, where a legal heads actions and subsequent consequences fall upon those he represents. Because of the centrality of this doctrine to the doctrine of salvation, and how it serves as a foundation to our doctrine of sin, I want to spend a bit more time establishing this doctrine from the Bible and discussing how we need to learn and understand it.

Imputation in the Bible

We stressed last week that the doctrine of imputation is a strange one. Much more so in our day and age. We are very individualistic prizing our own will, and controlling our own destinies. We vote our politicians in and if we are not happy we remove them. If there is a legal state of affairs we do not like, we feel the right of protest and we demand recourse to being able to change it. We live after the thought of John Locke who articulated the principle of the rulers ruling by the consent of the ruled. If we don't consent we should have the right to change things. Imputation then fails many of our modern tests and culturally informed sensibilities. We must then show that this is in fact the teaching of the Bible.

This doctrine like many others is built up by the various parts of revelation, and it is progressively revealed. As with most other doctrines we are able to discern various parts and then like a join the dots picture book that our children fill in, we join the dots and see the picture.

We can clearly see the principle of imputation in various sacrifices where we see the laying on of hands on the head of the animal. God wove into the system of sacrifices the idea that a substitute would bear the guilt and therefore the punishment, the death of the worshipper. Firstly, in the consecration of Aaron and his sons as priests we see them having to lay their hands on the head of the animal to be sacrificed for their cleansing and consecration, Ex. 29:10, 'Then you shall bring the bull before the tent of meeting. Aaron and his sons shall lay their hands on the head of the bull.' (v15, 19). We see that this is not only for the priest but for the Israelite as well. So when they bring the burnt offering, Lev. 1:3-4, "'If his offering is a burnt offering from the herd, he shall offer a male without blemish. He shall bring it to the entrance of the tent of meeting, that he may be accepted before the Lord. ⁴He shall lay his hand on the head of the burnt offering, and it shall be accepted for him to make atonement for him.' The peace offering, 3:1-2, "'If his offering is a sacrifice of peace offering, if he offers an animal from the herd, male or female, he shall offer it without blemish before the Lord. ²And he shall lay his hand on the head of his offering and kill it at the entrance of the tent of meeting, and Aaron's sons the priests shall throw the blood against the sides of the altar.' As well as the sin offering, Lev. 4:4-5. When king Hezekiah restores the temple and seeks to rededicate the nation to worship we see the act of the king and the representatives putting their hands on the head of the sin offering to atone for Israel's sins, 1 Chron. 29:23-24. And of course on the Day of Atonement we once again see this action in the case of the scapegoat. The Day of Atonement consisted in the Highpriest making atonement for their own sin, Lev. 16:11-14; then the first sacrifice of a sin offering, v15-19, and then the scapegoat, v20-22, "'And when he has made an end of atoning for the Holy Place and the tent of meeting and the altar, he shall

present the live goat. ²¹ And Aaron shall lay both his hands on the head of the live goat, and confess over it all the iniquities of the people of Israel, and all their transgressions, all their sins. And he shall put them on the head of the goat and send it away into the wilderness by the hand of a man who is in readiness. ²² The goat shall bear all their iniquities on itself to a remote area, and he shall let the goat go free in the wilderness.’ It is immensely clear that God put a mechanism in place whereby the sin of the sinner could be imputed to a substitute and then the substitute would bear the punishment be it death, or being cast out from the presence of the Lord. Christ we know bore these punishments for our sin.

A second aspect we must highlight is the principle of one acting for the many, this too is woven into the OT. The High Priest was one man who acted for the whole nation, as we have just seen on the Day of Atonement. He wearing a breastplate of 12 stones would represent the people of God in the presence of God and act on their behalf Ex. 28:15-21. On the Day of Atonement he would acquire atonement for all the sins of the people for another year. This idea of one man acting on behalf of others is only intelligible because of Adam being the first to act in the representative way. Each subsequent person who is appointed by God to act on behalf of others is pointing both backwards to Adam and how his failure has afflicted all; and forward anticipating the promised One, the Last Adam Jesus Christ who would succeed where the first Adam, and all the other types failed. One man Noah is given to build an ark, and his family is saved because of his actions. The one man Abraham is blessed by God and His family through him. We see that this also works for ill when the one man Achan sins and brings God’s judgment upon the nation Josh. 7. The one man David causes God’s judgement to fall upon the nation of Israel when he counted the fighting men, 2 Sam 24. We recognize that these family blessings, these legal heads, these corporate ways of applying life and death are not common, but were put forward by God as types to help us look back and see how we die in Adam and look forward in hope for the promised deliverer who will obey where Adam disobeyed. In fact Jer. 30:29-30 is looking forward to the time of the New Covenant and promising that a generational retribution principle will be done away with.

A clear indication of the innocent suffering the punishment of the guilty because their sin is seen as his is found in Is. 53:4-6, speaking of Christ the prophet says, ‘Surely he has borne our griefs and carried our sorrows; yet we esteemed him stricken, smitten by God, and afflicted. But he was pierced for our transgressions; he was crushed for our iniquities; upon him was the chastisement that brought us peace, and with his wounds we are healed. All we like sheep have gone astray; we have turned—every one—to his own way; and the Lord has laid on him the iniquity of us all.’ The thought of the text is clear, from the perspective of the spectator it looks like He is being punished for sin, from the perspective of the spectator, His own sin. But we can see that the Lord, the judge, laid our guilt upon Him, He was suffering for our sins not His own. The principles of imputation are seen in v11-12. Here we see double imputation, ‘Out of the anguish of his soul he shall see and be satisfied; by his knowledge shall the righteous one, my servant, make many to be accounted righteous, and he shall bear their iniquities. Therefore I will divide him a portion with the many, and he shall divide the spoil with the strong, because he poured out his soul to death and was numbered with the transgressors; yet he bore the sin of many, and makes intercession for the transgressors.’ Because of what He has done, He will cause sinners to be accounted as righteous, that is one form of imputation where His righteousness is seen as ours. But in v12 it also says that He, though

sinless, was numbered with the transgressors, v4-6 explains that God laid our sins on Him.

The idea of being dressed in righteousness as part of our salvation is hinted at in the OT, Is. 61:10, 'I will greatly rejoice in the Lord; my soul shall exult in my God, for he has clothed me with the garments of salvation; he has covered me with the robe of righteousness, as a bridegroom decks himself like a priest with a beautiful headdress, and as a bride adorns herself with her jewels.' If we combine this idea of God providing garments of righteousness with God providing clothing for Adam and Eve from a killed animal shortly after the fall, we can easily see how various strands of sacrifice and righteousness are prepared to find their climax in Christ.

Then there is the Messianic prophecy of a Son of David who is going to be called the Righteous Branch, and in that day God's people will be called by God's name, Jehovah Tsidkenu, 'Behold, the days are coming, declares the Lord, when I will raise up for David a righteous Branch, and he shall reign as king and deal wisely, and shall execute justice and righteousness in the land. ⁶ In his days Judah will be saved, and Israel will dwell securely. And this is the name by which he will be called: 'The Lord is our righteousness.' As with names like Emmanuel which can be titles, but when Christ comes they suddenly take on a literal fullness, we see the same thing with this name of God. We become the righteousness of God in Christ.

There are other events in the OT which point to a legal head implicating a people; a representative act blessing or cursing those represented all in order to reenact the fall of Adam and our sin in Him, all the while pointing to the need for the promised one who would succeed where Adam failed. The NT picks up these ideas and shows how God saves sinners through crediting righteousness to them by grace through faith; that Jesus is the one sent by God who took our sin and provides a righteousness that all those who believe will receive and be fully justified. Firstly in Romans 4 Paul uses the word imputed/counted/reckoned righteous 11 times. Here Paul is showing that Abraham was not justified by his works but by faith, v4-5, 'Now to the one who works, his wages are not *counted* as a gift but as his due. ⁵ And to the one who does not work but believes in him who justifies the ungodly, his faith is *counted* as righteousness.' We are not made righteous before God by anything that we do, we are counted righteous on account of faith. Now don't be confused by Paul's language when he says 'his faith is counted as righteousness' we must allow Paul to be his own interpreter and explain what he means and he does this in Phil. 3:8-9, 'Indeed, I count everything as loss because of the surpassing worth of knowing Christ Jesus my Lord. For his sake I have suffered the loss of all things and count them as rubbish, in order that I may gain Christ ⁹ and be found in him, not having a righteousness of my own that comes from the law, but that which comes through faith in Christ, the righteousness from God that depends on faith.' It is very clear that faith is not some sort of new work that we offer to God for righteousness or a substitute for works, it is the instrument by which, through which we receive the gift of righteousness from God.

Last week we looked at the other end of this, how the actions, guilt and consequences of Adam's sin fell upon us in Rom. 5:12-14. What we need to establish from all that we have said so far are three key exchanges, a threefold view of imputation. Firstly, we see that the bible teaches that the sin of Adam is imputed to His offspring; secondly, we see that the guilt of God's elect are

imputed to Christ, thirdly we want to see that the righteousness of Christ is imputed to the elect when they believe. 2 Cor. 5:21, 'For our sake he made him to be sin who knew no sin, so that in him we might become the righteousness of God.' It is important to note the nature of imputed sin or righteousness and distinguishing it from inherent righteousness or sin. Dung with snow on top illustration.

I have used up our time, but I wanted to firmly establish the importance of the doctrine of imputation in your mind. It is clear that we are sinners by the imputation of another's sin and we are saved by the imputation of another's righteousness. Yes it may seem awkward to understand and against the spirit of our age, but it is clearly taught by the word of God. It is a doctrine that explains why we die, why we sin, why the world is full of suffering; and it is a doctrine that explains how a God of love can save sinners without us saving ourselves by our good deeds.