

“IMPUTED RIGHTEOUSNESS”

I. Introduction

- A. Does God deem the Christian to be righteous and free from all condemnation because he sees righteousness in him or because he credits righteousness to him?
1. This is the question that most sharply divides the Roman Catholic Church from historic Protestant churches.
 2. Rome says that God will never deem a person righteous unless that person actually is righteous.
 3. This is expressed in the *Catechism of the Catholic Church*, where it says that justification “conforms us to the righteousness of God, who makes us inwardly just by the power of his mercy.” [CCC 1992]
 4. Historic Protestantism says that God counts people righteous by crediting the righteousness of Christ to them by faith.
 5. This is expressed in the *Westminster Confession of Faith*, where it says this: “Those whom God effectually calleth, he also freely justifieth: not by infusing righteousness into them, but by pardoning their sins, and by accounting and accepting their persons as righteous; not for anything wrought in them, or done by them, but for Christ’s sake alone; nor by imputing faith itself, the act of believing, or any other evangelical obedience to them, as their righteousness; but by imputing the obedience and satisfaction of Christ unto them, they receiving and resting on him and his righteousness, by faith; which faith they have not of themselves, it is the gift of God.” [WCF 11.1]
 6. We could sum up this debate by saying that while Rome understands justification as a matter of infused righteousness, Protestantism sees it as a matter of imputed righteousness.

- B. The Protestant Reformers did not invent the idea of imputed righteousness.
 - 1. On the contrary, they saw it as the clear teaching of Scripture.
 - 2. Romans 4:1-8 is one of the passages where this idea is most clearly set forth.
 - 3. In these verses, Paul provides scriptural confirmation of what he has just said about justification being by faith alone.
 - 4. As we study this text today, we will see how Paul appeals to the Old Testament to support the idea that, in the gospel, righteousness is not something that God finds in a person but something that God credits to the person who has faith in Jesus Christ.

II. No Boasting for Abraham (1-3)

- A. We should not be surprised by the fact that Paul turns to the example of Abraham to provide scriptural confirmation of the doctrine of justification by faith alone.
 - 1. Abraham was the father of the Jews.
 - 2. He was also held up by first century Jews as a model of obedience to God.
 - 3. The Book of Jubilees, which was written around 150 B.C., said that “Abraham was perfect in all his deeds with the Lord, and well-pleasing in righteousness all the days of his life”. (Jub. 23:10)
 - 4. By holding forth Abraham as an example of what it means to be justified by faith alone, Paul is directly confronting the prevailing view.
- B. Paul begins his argument by first stating that “if Abraham was justified by works, he has something to boast about.”

1. That statement is immediately rejected by the assertion, “but not before God”, which is supported by Genesis 15:6, which says, “Abraham believed God, and it was counted to him as righteousness.”
 2. What is so striking about this is that the Jewish rabbis used this verse to teach that Abraham was justified by his works.
 3. One rabbinic commentary said this: “So you find that our father Abraham became the heir of this and of the coming world simply by the merit of the faith with which he believed in the LORD, as it is written: ‘He believed in the LORD, and he counted it to him for righteousness.’” [cited in Cranfield, 85]
 4. Paul is pointing out the problem with that line of thinking: there is absolutely no mention of merit in Genesis 15:6.
 5. Abraham had nothing to boast about because God did not find righteousness in him but counted him righteous through faith.
- C. Other English translations translate the term “counted” as “reckoned” or “credited.”
1. This is an important word, because it tells us that in the gospel God counts righteousness to people who do not possess righteousness in themselves.
 2. This is what we mean when we say that justification is about imputed righteousness.
 3. Those who say that justification is about the infusion of righteousness are confusing justification with sanctification.
 4. Now it is certainly true that those who are truly justified (or declared righteous) are also being sanctified (or made righteous).
 5. All of those who are counted righteous by faith will begin in this life to be conformed to the likeness of their righteous Savior.

6. The faith that justifies is a faith that produces some measure of transformation and Christian obedience.
 7. But God's sanctifying work in the lives of his children is the result and evidence of their justification, not the ground or instrument of their justification.
 8. This is not a matter of theological hair-splitting.
 9. Distinctions are extremely important in theology.
 10. If our works play any role whatsoever when it comes to God's acceptance of us, then that means we have to merit our salvation.
 11. This is the idea that Paul is refuting in this passage.
 12. This is why the gospel leaves absolutely no room for boasting.
 13. In the words of Charles Hodge, justification "is not making men inherently righteous, or morally pure, but it is regarding and treating them as just." [Hodge, 115]
- D. This can be illustrated by the concept of imputed income.
1. Some of the benefits that employers provide for their employees can fall into the category of imputed income for tax purposes.
 2. Even though the employee does not actually receive the money that the employer pays for these things, the IRS treats it as a type of income and requires him to pay taxes on it.
 3. Of course this is a negative example because it means we have to pay more taxes, but it does illustrate the idea of imputation.
 4. Imputed income means the IRS counts something to be yours even though you do not actually possess it.
 5. In the same way, God imputes Christ's perfect righteousness to our account when we believe in Christ, and God treats us as if we really

do possess that righteousness.

6. This is why Martin Luther called the righteousness of justification an "alien righteousness."
7. It is not a righteousness that inheres in us through our achievements or even through our cooperation with God's work in us.
8. It is a matter of having the righteousness of another, the perfect righteousness of Jesus Christ, credited to us by faith.

III. Not Wages but a Gift (4-5)

- A. Having made this point about Abraham, Paul then explains imputation by pointing to the difference between wages and a gift.
 1. When your employer issues you a check for the work that you have done, you are receiving something that is owed to you.
 2. You are being compensated for the work that you have performed.
 3. You do not think of your paycheck as a gift.
 4. A gift is completely different than wages.
 5. You cannot accuse someone who fails to give you a gift of not giving you your due
 6. Wages are earned, but a gift is completely unmerited.
- B. Paul uses this contrast to show us that justification is a free gift from God.
 1. It is not given to the one who works but to the one who trusts God when he says that he justifies the ungodly.
 2. If justification were based on anything that God sees in us, then it would not be a gift.

3. As Augustine points out, "a gift, unless it is wholly unearned, is not a gift at all."
 4. This is something that we have to acknowledge before we can receive the gift of salvation.
 5. We need to acknowledge that we are ungodly.
 6. Even Abraham, the father of the Jewish people, was ungodly.
- C. When Paul says that righteousness is counted "to the one who does not work", he is not encouraging spiritual laziness.
1. Paul has much to say about this at other points in this letter.
 2. Christians should strive to live holy lives.
 3. The point that Paul is making here is that we must not depend upon our works when it comes to our standing with God.
 4. God does not justify those who see themselves as righteous.
 5. He does not justify those who see themselves as 'basically good.'
 6. He justifies the ungodly.
 7. This brings us immense comfort when we feel overwhelmed by our sins and weaknesses.
 8. As Luther explains, "the more miserable, sinful, and distressed a man doth feel himself, and judge himself to be, the more willing is Christ to receive him and relieve him." [cited in Fisher, 149]
- D. We need to make sure that we properly understand the phrase at the end of verse 5: "his faith is counted as righteousness."
1. It might sound like Paul is saying that God lowers the standards of the law and accepts faith as a substitute for doing all that the law

requires.

2. The problem with that interpretation is that it would make faith the basis of justification, when Paul made it clear in 3:24 that the basis of justification is the redemption that is in Christ Jesus.
3. If God counted faith itself as righteousness, he would not be just.
4. He would be overlooking sin and clearing the guilty.
5. In light of this, we have to conclude that the statement "his faith is counted as righteousness" is shorthand for what Paul has been saying all throughout this section of Romans.
6. It means that we are counted righteous through faith in Christ because the demands of God's justice have been satisfied in Christ.
7. This leads Edward Fisher to counsel the believer to offer this response to the law whenever it afflicts his conscience: "I confess, O law! that I am neither godly nor righteous, but yet this I am sure of, that [Jesus] is godly and righteous for me." [173-174]

IV. David on the Blessing of Imputation (6-8)

- A. In the last part of our passage, Paul gives one more example from the Old Testament as confirmation of what he is saying.
 1. He cites the opening verses of Psalm 32, where David celebrates God's gift of forgiveness: "Blessed are those whose lawless deeds are forgiven, and whose sins are covered; blessed is the man against whom the Lord will not count his sin."
 2. Notice that the word "count" appears in both of the quotations that appear in this passage.
 3. Genesis 15 speaks of how God counted Abraham righteous.

4. Psalm 32 speaks of the man against whom the Lord will not count his sin.
 5. These two passages help us to see two aspects of imputation.
 6. God has imputed our sins to Christ so that he could pay for them on the cross, and God imputes Christ's righteousness to our account.
 7. Both of these things are needed in order for a sinner to be justified by God.
 8. The only way God will not count our sins against us is if those sins have been imputed to Christ so that he could bear the penalty that we deserve.
 9. And the only way God will count us righteous is if we are clothed with the perfect righteousness of Christ.
- B. One passage where we see both of these aspects of imputation side-by-side is 2 Corinthians 5:21, where it says this: "For our sake he made him to be sin who knew no sin, so that in him we might become the righteousness of God."
1. This verse makes it clear that justification has to be a matter of imputed righteousness rather than infused righteousness.
 2. Our sins were not infused into Jesus when he died for them.
 3. He was not "made sin" in the sense of being made into a sinner himself.
 4. If that had been the case he could not have been our sinless substitute.
 5. Instead, our sins were legally credited to his account so that he could pay for them.

6. In the same way, we are not made righteous in justification but are legally declared to be righteous because Christ's righteousness is imputed to us by faith.

V. Conclusion

- A. Whenever we sin, our first impulse is to think that we need to do something in order to get back into God's favor.
- B. If this were the way salvation worked, then we would have something to boast about.
- C. At the very least, we would be able to take credit for our cooperation with God's grace.
- D. The problem with that is that our cooperation is never good enough.
- E. We don't just need a little help from God in order to attain salvation.
- F. We don't even need him to give us a great deal of help.
- G. We need him to give us salvation as a completely unmerited gift.
- H. This is precisely what he has done in the gospel of his Son.
- I. And this is why as Christians we will forever sing,

*Nothing in my hand I bring,
Simply to Thy cross I cling.*