

God's Imputed Righteousness
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For what does the Scripture say? “Abraham believed God, and it was credited to him as righteousness.” Now to the one who works, his wage is not credited as a favor, but as what is due. But to the one who does not work, but believes in Him who justifies the ungodly, his faith is credited as righteousness. (Rom 4:3-5)¹

Like most people in the world, I work for a living. I work for an agency that agrees to compensate me for my labor. Each day I work, I put the agency into debt. The agency relieves its debt every two weeks when it deposits money into my checking account. For a brief moment, my employer owes me nothing. However, when I go back to work, I put the agency back into debt, and we repeat the process. In this arrangement, my paycheck is never considered “as a favor, but as what it due” (Rom 4:4). I do the work and my employer pays me. That’s it. There’s no grace between us. My paycheck is NEVER considered a gift, but what is owed to me. Sadly, many apply this same way of thinking to their relationship with God. The assumption is that if they do good works, God will compensate them with salvation. And, as long as they continue to do good works, He keeps them saved. This is a works-salvation. There is no grace here, only the repetition of work, work, and more work. And if they stop working, the pay ceases. There’s no more salvation; only the fearful expectation of judgment.

But there’s good news. The Bible reveals that God offers salvation, not by good works, but by grace. Paul writes, “For by grace you have been saved through faith; and that not of yourselves, it is the gift of God; not as a result of works, so that no one may boast” (Eph 2:8-9), and, “He saved us, not on the basis of deeds which we have done in righteousness, but according to His mercy, by the washing of regeneration and renewing by the Holy Spirit” (Tit 3:5). The amazing truth of Scripture is, “the one who does not work, but believes in Him who justifies the ungodly, his faith is credited as righteousness” (Rom 4:5). Did you catch that? Don’t miss it. God gives something to “THE ONE WHO DOES NOT WORK.” Do you want what God has for you? Stop trying to work for it! It’s a gift. Freely given and freely received. How is it received? By faith. We simply trust God at His word. We believe God when He tells us our salvation was accomplished in Christ, who died for our sins, was buried and raised again on the third day (1 Cor 15:3-4). And who receives it? Not the good person, but the ungodly; the one who deserves it the least.

¹ Unless otherwise stated, all Scripture quotes are taken from the New American Standard Bible (1995).

That's me and you. And what is given? What is credited to our account? Righteousness. God's own righteousness is given to the ungodly person who does not work for it, but simply believes in Him. That's grace!

But some might raise the question: how can a holy God justify unworthy sinners? How can He give something to someone who deserves the opposite? How is this just? Well, I'm glad you asked. The answer is found in Jesus and what He accomplished for us at the cross. At the cross, God judged our sin as His righteousness requires, and saves the sinner as His love desires. At the cross Jesus voluntarily died a penal substitutionary death. He willingly died in our place and bore the punishment that was rightfully ours. Our guilt became His guilt. Our shame became His shame. The result of the cross is that God is forever satisfied with the death of Christ. There's no additional sacrifice or payment needed. Jesus paid it all. When we believe in Jesus, we are forgiven all our sins (Eph 1:7; Col 1:14; Heb 10:10-14), and then God imputes His righteousness to us. The apostle Paul calls it "the gift of righteousness" (Rom 5:17; cf. 2 Cor 5:21; Phil 3:9). God's righteousness is not earned; rather, it is freely gifted to us who believe in Jesus as our Savior.

Three Important Imputations

Biblically, there are three major imputations that relate to our standing before God. *First* is the imputation of Adam's original sin to every member of the human race (Rom 5:12-13; cf. 1 Cor 15:21-22). Every biological descendant of Adam is charged/credited with the sin he committed in the Garden of Eden which plunged the human race into spiritual and physical death. Jesus is the only exception, for though He is truly human (Matt 1:1; Luke 3:23-38), He was born without original sin, without a sin nature, and committed no personal sin during His time on earth (2 Cor 5:21; 1 Pet 2:22; 1 John 3:5). Adam is the head of the human race and his fall became our fall. This is the basis for death and for being estranged from God. *Second* is the imputation of all sin to Jesus on the cross (Isa 53:4-6, 10; 2 Cor 5:21; Heb 2:9; 1 Pet 2:21-24; 1 John 2:2). God the Father judged Jesus in our place (Mark 10:45; 1 Cor 15:3-4; 1 Pet 3:18), cancelling our sin debt by the death of Christ (Col 2:13-14; 2 Cor 5:18-19). This was a voluntary imputation on the part of Christ who freely went to the cross and took our sins upon Himself (John 1:29; 10:11, 15, 17-18). *Third* is the imputation of God's righteousness to those who believe in Jesus for salvation (Rom 4:3-5; 2 Cor 5:21; Phil 3:8-9). The righteousness of God imputed to the believer at the moment of faith in Christ results in the believer being justified before God (Rom 3:22, 24, 28; 4:1-5).

The Meaning of Imputation

The word “imputation” itself is an accounting term used both in the Old Testament and the New Testament (Gen 15:6; Ps. 32:2; Rom 4:3-8; Gal 3:6). Moses wrote of Abraham, saying, “Then he believed in the LORD; and He reckoned [כַּשָּׁב *chashab*] it to him as righteousness” (Gen 15:6). David writes, “How blessed is he whose transgression is forgiven, whose sin is covered! How blessed is the man to whom the LORD does not impute [כַּשָּׁב *chashab*] iniquity, and in whose spirit there is no deceit” (Psa 32:1-2). Moses and David both use the Hebrew כַּשָּׁב *chashab*, which in context means “to impute, reckon to.”² Moses uses the verb in a positive sense of that which God imputes to Abraham, namely righteousness, and David uses the verb negatively, of that which God does not credit to a person, namely iniquity. Dr. Allen P. Ross comments on the meaning of כַּשָּׁב *chashab* in Psalm 32:2 and Genesis 15:6:

Not only does forgiveness mean that God takes away the sins, but it also means that God does not “impute” iniquity to the penitent: “Blessed is the one to whom the LORD does not impute iniquity.” The verb (כַּשָּׁב) means “impute, reckon, credit”; it is the language of records, or accounting—in fact, in modern usage the word is related to “computer.” Here the psalm is using an implied comparison, as if there were record books in heaven that would record the sins. If the forgiven sins are not imputed, it means that there is no record of them—they are gone and forgotten. Because God does not mark iniquities (Psa 130:4), there is great joy. The same verb is used in Genesis 15:6 as well, which says that Abram “believed in the LORD, and he reckoned it (וַיַּכְשִׁיב) to him as righteousness.” The apostle Paul brings that verse and Psalm 32:2 together in Romans 4 to explain the meaning of justification by faith: when people believe in the Lord, God reckons or credits them with righteousness (Paul will say, the righteousness of Jesus Christ), and does not reckon their sin to them.³

The apostle Paul cites Abraham’s faith in God as the basis upon which he was declared righteous before Him, saying “For what does the Scripture say? ‘Abraham believed God, and it was credited [λογίζομαι *logizomai*] to him as righteousness” (Rom 4:3).⁴ Paul uses the Greek verb λογίζομαι *logizomai*, which means “to determine by mathematical process, reckon, calculate, frequently in a transferred

² Ludwig Koehler, Walter Baumgartner, M. E. J. Richardson, et al., *The Hebrew and Aramaic Lexicon of the Old Testament* (Leiden: E.J. Brill, 1994–2000), 360.

³ Allen P. Ross, *A Commentary on the Psalms*, Vol. 1, (Grand Rapids, Mich., Kregel Publications, 2011), 710-711.

⁴ The translators of the Septuagint use λογίζομαι *logizomai* as a reliable synonym for כַּשָּׁב *chashab* both in Genesis 15:6 and Psalm 32:2. Paul then uses λογίζομαι *logizomai* when making his argument that justification is by faith alone in God (Rom 4:3-5; Gal 3:6).

sense.”⁵ Abraham believed God at His Word, and God reckoned, or transferred His righteousness to him. After pointing to Abraham as the example of justification by faith, Paul then extrapolates that we are justified in the same way, saying, “Now to the one who works, his wage is not credited [λογίζομαι *logizomai*] as a favor, but as what is due. But to the one who does not work, but believes in Him who justifies the ungodly, his faith is credited [λογίζομαι *logizomai*] as righteousness” (Rom 4:4-5; cf. Gal 3:6). Paul then references David, saying, “David also speaks of the blessing on the man to whom God credits [λογίζομαι *logizomai*] righteousness apart from works: ‘Blessed are those whose lawless deeds have been forgiven, and whose sins have been covered. ‘Blessed is the man whose sin the Lord will not take into account [λογίζομαι *logizomai*]’” (Rom 4:6-8).

Paul twice uses the Greek verb ἐλλογέω *ellogeo* to communicate the idea of an exchange between persons (Rom 5:13; Phm 1:18). The verb ἐλλογέω *ellogeo* means “to charge with a financial obligation, charge to the account of someone.”⁶ Paul tells his friend, Philemon, concerning his runaway slave Onesimus, “if he has wronged you in any way or owes you anything, charge [ἐλλογέω *ellogeo*] that to my account” (Phm 1:18). Paul has not wronged Philemon, nor does he owe him anything; however, Paul was willing to pay for any wrong or debt Onesimus may have incurred. Dr. Pentecost states:

Paul is giving us an illustration of that which God has done for us in Christ Jesus. As the Apostle assumed the debt of Onesimus and invited Philemon—who had been wronged—to charge that debt to him, so the Lord Jesus Christ took the debt that we owed to the injured One—to God—and He charged Himself with our debt and set His righteousness down to our account.⁷

In a similar way, Jesus paid for our sin so that we don’t have to, and in exchange, we receive God’s righteousness. This idea of an exchange between persons means that one person is credited with something not antecedently his/her own. Our sin is our sin, and Christ’s righteousness is His righteousness. When Jesus took our sin upon himself at the cross, He voluntarily accepted something that belonged to another, namely us. Jesus took our sin upon Himself. On the other hand, when we receive His righteousness as a gift, we are accepting something that belonged to another, namely Christ. By faith, we accept that which belongs to Jesus, namely, His righteousness. Jesus’ righteousness becomes our righteousness. Paul

⁵ William Arndt, Frederick W. Danker, and Walter Bauer, *A Greek-English Lexicon of the New Testament and Other Early Christian Literature* (Chicago: University of Chicago Press, 2000), 597.

⁶ *Ibid.*, 319.

⁷ J. Dwight Pentecost, *Things Which Become Sound Doctrine* (Grand Rapids, MI: Kregel Publications, 1996), 40.

references the exchange that occurred at the cross when Jesus died for our sin, saying, “He made Him who knew no sin to be sin on our behalf, so that we might become the righteousness of God in Him” (2 Cor 5:21), and he personally spoke of the righteousness “which is through faith in Christ, the righteousness which comes from God on the basis of faith” (Phil 3:9).⁸ Once we receive God’s righteousness, we are instantaneously justified in God’s sight. Dr. McChesney states:

Justification is a divine act whereby an infinitely Holy God judicially declares a believing sinner to be righteous and acceptable before Him because Christ has borne the sinner’s sin on the cross and has become “to us ... righteousness” (1 Cor 1:30; Rom 3:24). Justification springs from the fountain of God’s grace (Titus 3:4–5). It is operative as the result of the redemptive and propitiatory sacrifice of Christ, who has settled all the claims of the law (Rom 3:24–25; 5:9). Justification is on the basis of faith and not by human merit or works (Rom 3:28–30; 4:5; 5:1; Gal 2:16). In this marvelous operation of God the infinitely holy Judge judicially declares righteous the one who believes in Jesus (Rom 8:31–34). A justified believer emerges from God’s great courtroom with a consciousness that another, his Substitute, has borne his guilt and that he stands without accusation before God (Rom 8:1, 33–34). Justification makes no one righteous, neither is it the bestowment of righteousness as such, but rather it declares one to be justified whom God sees as perfected once and forever in His beloved Son.⁹

It is sometimes difficult to accept this biblical teaching, because our behavior does not always reflect our righteous standing before God (even princes sometimes fail to live by the royal family honor code). However, God’s Word defines reality, and we are justified in His sight because of His righteousness that has been gifted to our account. The righteousness of God that is credited to us who have trusted in Jesus as our Savior.

⁸ Though the word “impute” is not used in some passages, the idea is implied. Isaiah writes of the Suffering Servant Who “will justify the many, as He will bear their iniquities” (Isa 53:11), and of God as the One Who “has wrapped me with a robe of righteousness” (Isa 61:10). And Paul writes of “the righteousness of God through faith in Jesus Christ for all those who believe” (Rom 3:22), and of being “justified as a gift by His grace through the redemption which is in Christ Jesus” (Rom 3:24; cf. 5:17; 9:30; 10:3–4; 1 Cor 1:30; Gal 2:16; 3:11, 24).

⁹ E. McChesney and Merrill F. Unger, “Justification,” ed. R.K. Harrison, *The New Unger’s Bible Dictionary* (Chicago: Moody Press, 1988), 729.

