**It Shall Be Imputed to Us Who Believe**

*Romans 4:23-25*

**Introduction**

1. **Romans 2:23-25** – it is a blessing that God determined to record the life of Abraham, the relationship he had with God, and the way in which God made him righteous, because it is the same way He will make us right with Him.
2. However, when man’s wisdom gets involved instead of letting the scripture speak for itself, things get twisted.
3. Despite the clarity of scriptures which should provide us with a framework from which to interpret more difficult passages, some have assigned a meaning to the matters in **Romans 4** and other places which contradict other clear passages.
4. What does **Romans 4:3** mean? The answer is key, for it is a truth relevant to us as well **(vv. 23-25).**
5. What does it mean that faith and righteousness were ***“imputed”*** to Abraham? What does it mean that ***“it shall be imputed to us who believe”*** as well?
6. What Abraham Found
7. Abraham as a Case Study in the Broader Context
   1. Paul had demonstrated that all were under sin, and are accountable to God for their sin – **Romans 3:9, 19, 23**
   2. The pursuit of being justified (made righteous, right with God) before God is at the basis of the epistle – **Romans 9:30-31; 3:20**
      1. **9:30-31** – pursuing righteousness – i.e. to be right with God, though I have sinned.
      2. **3:20** – justified – made right before God – failed attempt by deeds of the Law (**Romans 9:32**).
   3. Paul’s presentation of the gospel demonstrates that righteousness/justification is by faith – **Romans 1:16-17**
      1. (**v. 17**) – i.e. faith (faithfulness) is what God requires of man (to live, act) to have life.
      2. **Romans 3:27-31** – the Jew thought he was justified by his distinction as a Jew (received the Law, circumcision, dietary restrictions, etc.), but Paul showed that God is of the Gentiles as well – demonstrated through His method of justification (faith – do not have to be/become a Jew)
8. Abraham was Justified by Faith
   1. **Romans 4:1** – ***“Abraham, our forefather according to the flesh” (NASB)*** – i.e. the “father” (physical emphasized, flesh) of the Jewish people (**cf. John 8:33, 39**).
      1. ***“What then shall we say that Abraham…has found?”***
      2. (**v. 2**) – i.e. challenging the Jewish notion that they can find justification by works of the law – is that what your father Abraham found?
   2. **Romans 4:3** – quoting **Genesis 15:6**, Paul demonstrates that Abraham found righteousness by, or through faith.
      1. ***“faith was accounted to Abraham for righteousness.” (v. 9)***
      2. ***“the righteousness of the faith which he had” (v. 11)***
      3. ***“[he] was strengthened in faith… And therefore ‘it was accounted to him for righteousness.’” (vv. 20, 22)***
   3. Clearly, Abraham’s case demonstrates (according to what scripture says he found) that righteousness/justification is by faith – i.e. the state of being right with God (though we have sinned) is by faith. But what does this really mean?
9. “faith is accounted for righteousness”
10. Terminology
    1. ***“accounted”*** – *logizomai* (41x, 19x in Romans, 11x in Romans 4 – ***“accounted,” “counted,” “imputes”***)
       1. “(1) to reckon, count, compute, calculate, count over; (1A) to take into account, to make an account of” (THAYER)
       2. “(1) as an objective reckoning; (1b) charge or credit to someone’s account, reckon to” (ALGNT)
       3. A financial term considering something being credited to one’s account.
    2. What is taken into account, or objectively reckoned, and therefore credited to Abraham? – ***“believed”*** – his belief, or faith was taken into account by God.
       1. **(v. 9)** – ***“faith was accounted to Abraham” – “faith was credited to Abraham” (NASB)***
       2. I.e. Abraham believed God – it is objectively so, this is what HE did – and God credited him with that – HE OBSERVED IT TO BE SO, AND CREDITED IT TO ABRAHAM’S ACCOUNT.
    3. ***“for righteousness”*** – *eis dikaiosynēn*
       1. *Eis* – “into, unto, to, towards, for, among – ‘For’” (THAYER)
       2. *Dikaiosynēn* – “in a broad sense: state of him who is as he ought to be, righteousness, the condition acceptable to God” (THAYER); “the divine action by which God puts a person right with himself” (ALGNT)
    4. *Paraphrase – Abraham believed God, and God credited Abraham with his faith with a view to making him right with Him by grace.*
11. Faith is Accounted; Righteousness is Accounted
    1. In **Romans 4** there are two things noted as being accounted to Abraham, both closely related.
       1. Faith – ***“it was accounted to him” (v. 3); “his faith is accounted” (v. 5); “faith was accounted to Abraham” (v. 9)***
       2. Righteousness – ***“God imputes righteousness” (v. 6); “righteousness might be imputed to them also” (v. 11)***
    2. When faith is accounted, God credits Abraham with the faith he has shown – it is his faith, and God objectively reckons it.
    3. When righteousness is accounted, God credits righteousness to Abraham’s account (it is his) by grace – i.e. it was not owed him, but he does have it **(v. 4).**
12. The Description of David
    1. **Romans 4:5-8** – Paul briefly leaves the example of Abraham to explain the idea stated thus far with the inspired words of David – a man like Abraham who needed God’s grace in order to be justified due to his sin.
    2. ***“faith is accounted for righteousness” (v. 5)*** = ***“God imputes righteousness apart from works” (v. 6) = “the LORD shall not impute sin.” (v. 8)***
    3. How? – **(vv. 7-8)** – Forgiveness, not imputing sin.
       1. ***“impute” (v. 8)*** – *logizomai* – i.e. not charging or crediting sin to someone’s account.
       2. **Sins to my account means I am not right with God (unrighteous), but when He forgives me of sins (and therefore does not credit them to me) I am right with Him (righteous)**.
       3. Do the sins have to go somewhere (to someone?) else? No.
          1. **Acts 3:19** – ***“blotted out”*** – *exaleiphō* – “(1) to cause to disappear by wiping; (2) to remove so as to leave no trace” (BDAG)
          2. **Jeremiah 31:34** – ***“their sin I will remember no more”***
13. Transfer? – A Concept Foreign to Imputation
    1. The language, and the concept conveyed by it, has nothing to do with something being transferred from one place or person to another.
       1. Some have taken the language (**“impute”**) and have assigned it a meaning foreign to its original use.
       2. Impute – “*Theology* ascribe (righteousness, guilt, etc.) to someone by virtue of a similar quality in another: *Christ's righteousness has been imputed to us.”* (New Oxford American Dictionary)
          1. “*Theology*. to attribute (righteousness, guilt, etc.) to a person or persons vicariously; ascribe as derived from another.” (dictionary.com)
       3. I.e. an attribute or quality (RIGHTEOUSNESS/SIN) belonging to another is ascribed (GIVEN, TRANSFERRED) to someone who is not that person.
          1. Threefold imputation in Calvinism – “the term ‘imputation’ has been used in theology in a threefold sense to denote the judicial acts of God by which the guilt of Adam’s sin is imputed to his posterity; by which the sins of Christ’s people are imputed to Him; and by which the righteousness of Christ is imputed to His people.” (Hodge, C. W., ISBE 2nd ed., “Imputation”)
       4. These definitions do not match the meaning of the Greek word, *logizomai*, as it was used.
    2. Albert Barnes, a Presbyterian – “I have examined all the passages, and as the result of my examination have come to the conclusion, that there is not one in which the word is used in the sense of reckoning or imputing to a man what does not strictly belong to him; or of charging on him what ought not to be charged on him as a matter of personal right. **The word is never used to denote imputing in the sense of transferring, or of charging that on one which does not properly belong to him**…No doctrine of transferring, or of setting over to a man what does not properly belong to him, be it sin or holiness, can be derived, therefore, from this word.” (Albert Barnes’ Notes on the Bible)
    3. Faith – **Hebrews 11:6** – ***“He who comes to God must believe”*** – i.e. it is HIS faith.
    4. Righteousness – **Ezekiel 18:20** – ***“The righteousness of the righteous shall be upon himself”***
       1. **1 John 3:7** – ***“He who practices righteousness is righteous”***
    5. Yet – **Romans 3:9-10** – how is a man righteous when he has sinned? – **Romans 4:3-4** – by faith according to grace.
       1. Nothing transferred, but God’s conditions met, and God making man righteous – “the divine action by which God puts a person right with himself” (ALGNT)
       2. **How does God put a person right with Himself when He credits their faith to them? – Romans 4:7-8 – forgiveness! – No transfer of sin, and no transfer of personal righteousness.**
14. The Righteousness of God
15. The Imputation(?) of Christ’s Personal Righteousness – A Concept Foreign to the Gospel
    1. **False view of imputation** – “Christ has become our substitute in two senses: in his suffering and death he becomes our curse and condemnation (Galatians 3:13; Romans 8:3). And in his suffering and life he becomes our perfection (2 Corinthians 5:21). On the one hand, his death is the climax of his atoning sufferings, which propitiate the wrath of God against us (Romans 3:24-25); on the other hand, his death is the climax of a perfect life of righteousness imputed to us (2 Corinthians 5:21; cf. Romans 4:6, 11 with 3:21-22; 5:18-19).” (Piper, John. *Counted Righteous in Christ: Should We Abandon the Imputation of Christ’s Righteousness?*)
       1. This presupposes that God’s requirement is perfection – Paul shows it had always been faith – **Romans 1:1-2, 5, 16-17** – gospel promised before, obedience of faith, salvation for believers, just live by faith revealed in OT.
       2. This denies the sufficiency of the atoning blood of Christ. (We must also have His perfection transferred to us.) – **Hebrews 10:11-14** – by His offering (sacrifice) He provided all that was needed to atone for sins.
    2. The idea read into the text of **Romans 4:3**
       1. “Do you ask how God can reckon in this way? The answer is found in 3:24: ‘gratuitously, by his grace, through the ransoming, that in connection with Christ Jesus.’…The believer really and in himself is never righteous, he is righteous only in God's accounting…What is there in his faith that God can account for righteousness to the believer?... the contents of his faith, Christ, his ransom, his merit…Christ's merit and righteousness is his own, God counts it as though it were the believer's.” (Lenski, R.C.H. *Lenski’s Commentary on the New Testament*)
          1. Idea – **Romans 3:21-22; 4:3** – God’s personal righteousness is given to one who has faith in Jesus, Jesus is object of faith, the object of faith accounted as righteousness – Jesus.
          2. I.e. the personal righteousness of God in Christ is transferred to the believer.
       2. NOTE: What does **Romans 3:24** say of the merit of Christ? It says ***“the redemption that is in Christ Jesus.”***
    3. This is not just error that plagues the denominations, but has influenced brethren as well:
       1. Thoughts:
          1. “He was perfect so that we don’t have to be. He was perfect for us.”
          2. “Christ’s life is a substitute for ours.” (not just His death)
          3. “The doing and dying of Jesus is applied to us.”
          4. “’It is finished,’ Jesus said in reference to perfect obedience to the Law on our behalf.”
          5. “When God looks down on us, He does not see us, but the perfection of Jesus.”
          6. (Idea of an umbrella of Christ’s righteousness concealing us from God’s sight.)
       2. There are current preachers in churches of Christ who are preaching this error and are being supported by brethren.
          1. God says, “I will put my righteousness on you. That’s amazing! God will see you as righteous as He is.”
          2. “Old law, we’re keeping a resume of your righteousness. New law, only God’s righteousness is in view. And that’s gotta make you smile. Not mine, not my record, not my ups and downs, nope. All of that has been taken away and replaced with the righteousness from the Lord.”
          3. “Seek first His righteousness. I want his righteousness. I want His—imputed is a word we use—I want His goodness laid upon me.”
    4. This contradicts:
       1. The meaning of the word *logizomai –* “(1) to reckon, count, compute, calculate, count over; (1A) to take into account, to make an account of” (THAYER)
          1. Not transfer.
       2. The plain teaching of scripture concerning the nature of righteousness and sin – **Ezekiel 18:20**
    5. **What about these proof texts**?
       1. **Romans 5:18-19**
          1. Note the singular form – ***“righteous act” (v. 18)*** – ***“obedience” (v. 19)*** – singular, parallel to ***“righteous act”***
          2. It is speaking of Jesus’ death on the cross – ***“[He] became obedient to the point of death, even the death of the cross.” (Philippians 2:8)***
          3. **(v. 12)** – consequence of Adam is as a result of following his example, not transfer.
          4. The benefit of Christ’s righteous act comes through faithful obedience as well – **Romans 6:17-18**
       2. **1 Corinthians 1:30**
          1. Argument in context – no glorying before God in man’s wisdom because you couldn’t find salvation that way – **1 Corinthians 1:18, 21; 2:2, 9-10**
          2. Not just ***“righteousness,”*** but ***“wisdom”*** (main point), ***“sanctification and redemption”***
          3. ***“of Him [God] you are in Christ Jesus, who became…”*** – i.e. God is the source of wisdom, righteousness, sanctification and redemption, and He offers it in Christ.
       3. **2 Corinthians 5:21**
          1. **Context** – **(vv. 18-19)** – ministry of reconciliation (preaching of the gospel message) – ***“through Jesus Christ…not imputing their trespasses to them”*** (**cf. Romans 4:7-8).**
          2. **(v. 21)** – through His death for our sins (**cf. Romans 5:6**)
          3. ***“that we might become the righteousness of God in Him”*** – i.e. He died so that we might be saved (justified, made righteous) according to God’s plan in Him (**cf. Romans 1:16-17)**.
       4. **Philippians 3:9**
          1. It does not say it is God’s personal righteousness that Paul had, but the righteousness ***“from God by faith.”***
          2. ***“not having my own righteousness, which is from the law”*** – **(vv. 4-6)** – speaking concerning His Jewish pedigree – he counted this loss when he discovered that God would not count him righteous because of his Jewish pedigree (**cf. Galatians 2:16**).
16. The Plan of God for Man’s Righteousness
    1. The ***“righteousness of God”*** is a reference to God’s plan for man to be righteous revealed in the gospel – **Romans 1:16-17**
    2. Not transferring the personal righteousness of Christ’s perfect life to the believer, but…
    3. **Romans 3:24-26** – Christ offered as an atoning sacrifice for sin.
       1. **(v. 24)** – redemption – Christ is the ransom for sin by means of His death.
       2. **(v. 25)** – propitiation by His blood (death) – Christ is the atoning victim, the sin sacrifice. (***“through faith,”*** accessed through faith)
       3. **(v. 26)** – God is just in justifying the sinner because of the payment made in Christ’s death for the sinner’s sin.
    4. **Romans 5:6, 9** – He died for the ungodly.
    5. **Romans 6:2-4, 6-7, 19** – newness of life through forgiveness in Christ’s death, presenting bodies to righteousness. (**cf. Hebrews 9:14** – conscience cleansed from dead works to serve God)
    6. **1 John 2:6, 29; 3:7** – walking as He walked, practicing righteousness – NOT righteous by His righteousness transferred to us!
17. “it shall be imputed to us who believe”
18. The record of Abraham’s righteousness before God by faith is recorded as a pattern for us – **Romans 4:23-25**
    1. If we believe as Abraham did, and ***“walk in the steps of the faith which our father Abraham had” (v. 12)*** we will have righteousness imputed to us as well.
    2. I.e. God will take account of our faith in Jesus, and by virtue of His atoning death (**3:24-26**) forgive us **(vv. 7-8)**, not taking account of our sins, and we will stand right before Him.
19. It is this way of being righteous before God that Paul refers to – ***“not having my own righteousness, which is from the law, but that which is through faith in Christ, the righteousness which is from God by faith” (Philippians 3:9).***

**Conclusion**

1. Abraham and David were made righteous by faith due to God’s forgiveness of their sins. This forgiveness rests on the efficacy of Christ’s atoning death.
2. When we have faith in Jesus according to scripture our sins are washed away by His blood. The result is “imputed righteousness” – righteousness put to our account.