

2Cor. 5:17-21

How Imputation Magnifies God's Grace

For he hath made him to be sin for us, who knew no sin; that we might be made the righteousness of God in him – v. 21

Our call to worship this morning invites us to magnify the Lord and exalt His name together (Ps. 34:2). The passage we've read from 2Corinthians 5 certainly equips us to do that very thing – especially as it relates to magnifying God's goodness. The subject of these verses is reconciliation and reconciliation addresses our desperate need as sinners. Reconciliation speaks of two parties being brought together that were alienated from each other – or in our case at enmity with God. We were not only strangers to the covenants of promise but we were at war with God. We were at war with the One who is all powerful and all knowing. Why anyone would want to go to war against a foe such as God who possesses all power and might is certainly one of the deep mysteries of our depravity.

But rather than destroy us, which would have been the simple thing to do and even the right thing for God to do – He chose instead to tread the hard path of bringing about our reconciliation. This is why I say these verses magnify God's grace. You'll notice that in the course of these few verses reference is made to reconciliation no less than 5 times.

- So in v. 19 we have a statement of God's purpose to reconcile the world to Himself – *God was in Christ reconciling the world unto himself.*
- In v. 18 we read of the ministry of reconciliation – *And all things [are] of God, who hath reconciled us to himself by Jesus Christ, and hath given to us the ministry of reconciliation.*
- In v. 20 we read of the call to reconciliation, a call that we, as believers have responded to and a call that as ambassadors for Christ we must sound – *Now then we are ambassadors for Christ, as though God did beseech [you] by us: we pray [you] in Christ's stead, be ye reconciled to God.*
- And in v. 21 we see the connection between this call to reconciliation with a very compelling reason for being reconciled to God. *For he hath made him [to be] sin for us, who knew no sin; that we might be made the righteousness of God in him.*

It's this compelling reason for being reconciled to God that I want to direct your attention to this morning in preparation for remembering the Lord. This verse is referred to by some theologians as a key text for conveying to us the idea of *counter-imputation* – our sins being imputed to Christ; Christ's righteousness being imputed to us.

If we add v. 19 to our study of imputation then you could say that we have 3 mentions of imputation. One which is a negative mention of imputation in v. 19 and then the 2 positive statements (or implications) found in v. 21. If we were going to do a complete study on the doctrine of imputation we would need to add those statements from Rom. 5 that teach us how Adam's sin was imputed to his posterity rendering us guilty before God – guilty of

original sin. In particular Rom. 5:12 *Wherefore, as by one man sin entered into the world, and death by sin; and so death passed upon all men, for that all have sinned:*

I will have occasion to make reference to this verse in Romans but what I want to focus on particularly are the statements in vv. 19 & 21 from 2Cor. 5. And what I'd like you to see, this morning is:

How Imputation Magnifies the Lord

I. What God Does not Impute – Magnifies His Mercy

Notice the statement in v. 19 – *To wit, that God was in Christ, reconciling the world unto himself, not imputing their trespasses unto them; and hath committed unto us the word of reconciliation.*

The whole matter of imputation has been, historically, a matter of controversy. This is the dividing line of the Reformation – the issue of whether an imputed righteousness or an infused righteousness constitutes the grounds of our acceptance with God. To those that argue against imputation the whole matter of one person's sin or one person's righteousness being imputed to another is a preposterous notion.

Imputation can only mean charging someone with what is inherently his. In other words – if you're righteous then righteousness is imputed to you. If you're guilty then guilt is imputed to you. We see this concept every day in our court system. A man is brought to trial – the evidence against him is presented and the jury renders a verdict. If they find the evidence insufficient the man is declared innocent – his actual innocence is imputed to him. If he's found guilty then his guilt is imputed or charged to him and he must face the consequences.

We would like to think that court systems on a human level are, at the end of the day, governed by a moral sense of right and wrong. How much more then, the argument goes, should we expect the judge of all the universe to be governed by right and wrong. And so the people of this rationale may quote Abraham's speech to God in Gen. 18:25 *That be far from thee to do after this manner, to slay the righteous with the wicked: and that the righteous should be as the wicked, that be far from thee: Shall not the Judge of all the earth do right?*

To those who fail to understand God's grace or God's wisdom, such a charge may seem in their minds to be valid against God or valid against those that hold to the doctrine of imputation. Shall the Judge of all the earth impute the sin of one man, Adam, to others? Or – shall the Judge of all the earth impute the sins of many to Christ? Or – shall God impute the righteousness of One to many that are sinful? That be far from Him the proud skeptic asserts.

I'm glad this morning that God's grace transcends man's pride and man's wisdom. We have cause to rejoice that in His sovereign wisdom God has found a way to keep from

imputing the sinner's sin to the sinner. And in this act we see it come to pass what Paul writes in 1Cor. 1:19,20 *For it is written, I will destroy the wisdom of the wise, and will bring to nothing the understanding of the prudent. Where is the wise? where is the scribe? where is the disputer of this world? hath not God made foolish the wisdom of this world?* In His grace God tramples underfoot the wisdom of man which says we can only stand or fall by our own righteousness or by our own sin.

Now if the world's limited rationale was true – it would certainly be easier to impute man's sin back to him than it would be to impute his righteousness to him. We have plenty of sin that could be imputed to us but all our righteousnesses are as filthy rags. There is plenty to condemn us but nothing to justify us. Only a self-deceived fool in his pride could possibly think that he possesses enough righteousness to have his own righteousness imputed to him. And weighing what we think would be our good deeds against our bad deeds is like weighing a mountain against a grain of sand.

If our sins must be imputed to us – and let's face it – God could, if He so chose, impute them to us. This would indeed be in keeping with God's righteousness. The sinner who rejects Christ will have his own sins imputed to him. And what a helpless and hopeless plight we find ourselves in if this must be the case.

But see now how our text magnifies God's mercy. Look again at the words in v. 19 *God was in Christ, reconciling the world unto himself, not imputing their trespasses unto them.* This has to be one of the most glorious negative statements in all the Bible – describing for us something God could have done – that God would be just to do – and yet it's something God will not do to those who believe in Christ. This is mercy of the highest order.

When we consider the weight of our sins both in terms of our failures and transgressions, when we weigh our sins by our thoughts, words, deeds, and motives, then we can certainly see how magnanimous such a statement is – *not imputing their trespasses unto them.* This is the truth that enables the Psalmist to say *For thy mercy [is] great above the heavens: and thy truth [reacheth] unto the clouds* (Ps 108:4).

How we should place emphasis on the term *Blessed* when we read in Ps 32:2 *Blessed [is] the man unto whom the LORD imputeth not iniquity, and in whose spirit [there is] no guile.*

But the question that naturally arises is the same question Nicodemus raised to Christ when Christ explained the doctrine of the new birth to him. *How can these things be?* Nicodemus wanted to know. And so we ask *how can this be?* – that my sins are not imputed to me. And the answer serves to magnify God's name all the more for we not only see what God does not impute but we also see next that:

II. What God Imputes to Christ Magnifies His Love

Note the words on v. 21 – *He hath made him to be sin for us who knew no sin.* God is the subject of this sentence. This act of imputing our sins to Christ was a sovereign act of God. Indeed this imputation magnifies God's sovereignty. Hugh Martin notes that: *The*

sovereign Lord is not shut up to the course which law prescribes – death eternal to the sinner. The freedom of His sovereignty – the council of His will – the sphere of His good pleasure – takes a larger range. He is not shut up to His course of procedure, even by His own holy law. He cannot indeed proceed in violation of it; for it is the very transcript of His own holy nature, and He cannot deny Himself. But His nature, while it defines His law, does not hamper or hem in His will. Honoring His law, and acting ever in accordance with His nature and perfections, His will goeth forth in most free, unconditioned, absolute sovereignty. And in the action of His sovereignty, in its most free and glorious forth-going, He makes Christ to be sin for us. No law required this: no law suggested this: no law objects to this. Against this there is no law. To prompt to this there is no law. The everlasting law is honored by this, but never contemplated it. The sovereign pleasure of God, reigning within and without the law, rises high above it. And His counsel shall stand, and He will do all His pleasure.

Ah! Well may we ask – why do sinful men quarrel with the sovereignty of God, the mere good pleasure of His will? Its unlimitedness, its absolute unconditionedness, is their only source of hope. And its glory is made great in their salvation.

Can you not see how God's sovereignty and His love is magnified in this act of imputing our sins to Christ – an act that springs not from any law that could bind God to such an act – but an act that flowed freely from His sovereign good pleasure and His will to love sinners – sinners that deserved to have their own sins imputed to them.

So God is the subject of the sentence and Christ is the object of the sentence. *He hath made him to be sin for us.* This was a voluntary act on the part of Christ. No law required this of Him either. He engaged in this gracious act strictly in accordance with His agreement with His Father in the covenant of redemption. And it's important to note the character of Christ in this verse. He knew no sin. This act of imputation had no effect upon His moral character so as to change Him from being the holy, harmless, and undefiled lamb of God.

This text proves to us that the act of imputation, in and of itself, does not carry any moral transformation. There are those who attempt to mix imputed righteousness with infused righteousness by suggesting that when righteousness is imputed to us it has the effect of creating actual or inherent righteousness within us. Such a notion is a subtle ploy of the devil to deny the full benefit of imputed righteousness.

I love the way James Buchanan deals with this issue. He calls on his readers to *Take the three cases of Imputation which have been specified, and compare them with one another. We find, that in two out of the three, a change of moral character is the invariable concomitant or consequent of imputation; for the imputation of Adam's guilt to his posterity, was connected with their loss of original righteousness and the corruption of their whole nature; and the imputation of Christ's righteousness to His people is connected, in like manner, with their renewal and sanctification; but we also find that, in the third case, - which is as real and as complete an instance of imputation as either of the*

other two, - the imputation of our sins to Christ was not connected with any change in His holy character, or with the infusion of any, even the slightest, taint of moral evil; whence we infer that imputation, so far from consisting in, is not even invariably connected with, the infusion of moral qualities.

It would not be true, however, to say that there was no consequence to God imputing our sins to His Son. The consequence was not in the form of any moral effect upon Christ but the consequence was that He bore our penalty. He subjected Himself to His Father's wrath. The sword was awakened against God's shepherd. We find the fulfillment of Zec 13:7 *Awake, O sword, against my shepherd, and against the man [that is] my fellow, saith the LORD of hosts: smite the shepherd, and the sheep shall be scattered: and I will turn mine hand upon the little ones.*

This is what we're called on to remember this morning. The smiting of the Shepherd which brought forth the shedding of His blood and as a consequence removed from us the dread of condemnation. This imputing of our sins to Christ, then, was a free act of God which magnified and continues to magnify His love to His people. It's no wonder we're called on by the Psalmist to magnify the LORD with me, and let us exalt His name together (Ps. 34:2). May we indeed magnify and exalt Him as we remember Him around His table this morning.

He has certainly magnified and exalted us. And this leads to my third and final consideration – for not only do we see that what God does not impute to us magnifies His mercy – and what He imputed to Christ magnifies His love. But consider finally that:

III. What God Does Imputes to Us Magnifies His Grace

We've seen already what a marvel of mercy it is that the thing that could be rightly imputed to us is not. *To wit, that God was in Christ, reconciling the world unto himself, not imputing their trespasses unto them.* This is not to say that nothing is imputed to us for our text reads that *He hath made him to be sin for us, who knew no sin; that we might be made the righteousness of God in him.* This righteousness, of which God is the source is made over to us the same way that sin was made over to Christ. It's imputed to us. It comes to us freely and is received by faith alone.

I love the inspired interpretation that Paul gives to Ps. 32:1,2 when he writes in Rom. 4:6-8 *Even as David also describeth the blessedness of the man, unto whom God imputeth righteousness without works, Saying, Blessed are they whose iniquities are forgiven, and whose sins are covered. Blessed is the man to whom the Lord will not impute sin.*

The psalm is saying that a man is blessed to whom the Lord will not impute sin. The psalm is describing, according to Paul, the blessedness of the man to whom God imputes righteousness. His blessedness consists in both what is not imputed to him and what is imputed to him.

And don't we have cause, then, to magnify the Lord and to exalt His name? Here is a contrast that is as great a contrast as you find between heaven and hell. Sin is not imputed

– but the righteousness of Christ is. Sin, in all its defilement which makes us worthy candidates for everlasting condemnation – sin in all its perverse rebellion and abominable practices which carries with it the burden of guilt and all the misery that goes along with that guilt – sin, beyond our ability to even calculate because it so permeates everything we do and say and think – this is what is not imputed to us – this is what has instead been imputed to Christ. And in return we have the perfect righteousness of Christ charged to us. Here is the righteousness that exceeds the righteousness of the scribes and pharisees. Here is the righteousness that qualifies us for heaven. Here is the righteousness that brings us into God’s favor – the righteousness that secures eternal life.

It’s no wonder Isaiah can say in Isa 61:10 *I will greatly rejoice in the LORD, my soul shall be joyful in my God; for he hath clothed me with the garments of salvation, he hath covered me with the robe of righteousness, as a bridegroom decketh [himself] with ornaments, and as a bride adorneth [herself] with her jewels.*

Recall what I said earlier that the thing that is imputed does not in and of itself carry the power to infuse any moral quality. Sin imputed to Christ did not make Him inherently sinful – and righteousness imputed to us does not bring to us the moral quality of righteousness.

But when you think of what has not been imputed to you and what has been imputed to you – and when you think on what has been imputed to Christ and the consequences of our sin being imputed to Him – then you cannot fail, as a believer, to say to God and to Christ with a heart filled with praise and thanksgiving – *Lord help me to strive for righteousness. Help me to strive for that which has been freely given to me. Help me to overcome that which resides in me but has been imputed to Christ. Help me to honor and follow thee and live for thee with an aim for thy glory.*

As we partake of these elements, then – let’s remember that our sins have not been imputed to us, they were imputed to Christ instead. And this in turn led to the breaking of His body and the shedding of His blood. His blood speaks of His life and His life was a righteous life. The shedding of His blood speaks of His death which was also rendered as part of His perfect obedience.

As we think of how blessed we are around the table this morning in terms of what God has not imputed to us and what He has imputed to us – let’s be mindful that in order for this counter-imputation to take place a price had to be paid – a price that would satisfy Divine justice. And as we dwell on that payment that Christ freely made let’s indeed magnify the Lord and exalt His name together.