

Romans 4 — Understanding Imputed righteousness: God Sees And Treats Believing Sinners As Though They Lived A Perfect Life

Memory Verse

Romans 12:1-2 NKJV

I beseech you therefore, brethren, by the mercies of God, that you present your bodies a living sacrifice, holy, acceptable to God, which is your reasonable service. ² And do not be conformed to this world, but be transformed by the renewing of your mind, that you may prove what is that good and acceptable and perfect will of God.

We pause our verse by verse study to focus in on a central concept in Romans chapter 4 that is essential to understanding the gospel of grace. This concept or doctrine is *imputed righteousness*.

Outline

1. Imputed righteousness is the key to understanding the gospel of grace
2. Three things to understand about imputed righteousness
 - A) God's righteousness is only imputed or transferred to a person once they choose to believe
 - B) The imputation or transfer of righteousness is irreversible and one time only
 - C) Double imputation—Jesus' perfect life (God's righteousness) is transferred to sinful man's account, and sinful man's unrighteousness was transferred to Jesus' account

1. Imputed righteousness is the key to understanding the gospel of grace.

What does it mean to have God's righteousness **imputed, credited, transferred, or accounted** to us? The idea of God's righteousness being **imputed** to our righteousness account is the underlying theme of Romans 4. As we read the whole chapter, notice that out of the 41 times the Greek word for "**imputed**" is used in the New Testament, ten of those occurrences are in Romans chapter 4 (vs 3, 5, 6, 8, 9, 10, 11, 22, 23, 24). The Greek word *logizomai* is translated in Romans chapter 4 as: **accounted, imputed, imputes, and impute**. It means to: credit, count, account, reckon, calculate, and to consider.

The Greek word for "*Counted [or imputed]*" is *logizomai*. It was used in early secular documents; 'put down to one's account, let my revenues be placed on deposit at the storehouse; I now give orders generally with regard to all payments actually made or credited to the government.' Thus, God put to Abraham's account, placed on deposit for him, credited to him, righteousness ... Abraham possessed [God's] righteousness in the same manner as a person would possess a sum of money placed in his account in a bank." (Wuest) Let's read Romans chapter 4.

Romans 4:1-25 NKJV

What then shall we say that Abraham our father has found according to the flesh? ² For if Abraham was justified by works, he has something to boast about, but not before God. ³ For what does the Scripture say? "*Abraham believed God, and it was **accounted [imputed]** to him for righteousness.*" ⁴ Now to him who works, the wages are not counted as grace but as debt.

David Celebrates the Same Truth

⁵ But to him who does not work but believes on Him who justifies the ungodly, his faith is **accounted [imputed]** for righteousness, ⁶ just as David also describes the blessedness of the man to whom God **imputes** righteousness apart from works:

⁷ *“Blessed are those whose lawless deeds are forgiven,
And whose sins are covered;*

⁸ *Blessed is the man to whom the Lord shall not **impute** sin.”*

Abraham Justified Before Circumcision

⁹ Does this blessedness then come upon the circumcised only, or upon the uncircumcised also? For we say that faith was **accounted [imputed]** to Abraham for righteousness. ¹⁰ How then was it **accounted [imputed]**? While he was circumcised, or uncircumcised? Not while circumcised, but while uncircumcised. ¹¹ And he received the sign of circumcision, a seal of the righteousness of the faith which he had while still uncircumcised, that he might be the father of all those who believe, though they are uncircumcised, that righteousness might be **imputed** to them also, ¹² and the father of circumcision to those who not only are of the circumcision, but who also walk in the steps of the faith which our father Abraham had while still uncircumcised.

The Promise Granted Through Faith

¹³ For the promise that he would be the heir of the world was not to Abraham or to his seed through the law, but through the righteousness of faith. ¹⁴ For if those who are of the law are heirs, faith is made void and the promise made of no effect, ¹⁵ because the law brings about wrath; for where there is no law there is no transgression.

¹⁶ Therefore it is of faith that it might be according to grace, so that the promise might be sure to all the seed, not only to those who are of the law, but also to those who are of the faith of Abraham, who is the father of us all ¹⁷ (as it is written, “I have made you a father of many nations”) in the presence of Him whom he believed—God, who gives life to the dead and calls those things which do not exist as though they did; ¹⁸ who, contrary to hope, in hope believed, so that he became the father of many nations, according to what was spoken, “*So shall your descendants be.*” ¹⁹ And not being weak in faith, he did not consider his own body, already dead (since he was about a hundred years old), and the deadness of Sarah’s womb. ²⁰ He did not waver at the promise of God through unbelief, but was strengthened in faith, giving glory to God, ²¹ and being fully convinced that what He had promised He was also able to perform. ²² And therefore “*it was **accounted [imputed]** to him for righteousness.*”

²³ Now it was not written for his sake alone that it was **imputed** to him, ²⁴ but also for us. It shall be **imputed** to us who believe in Him who raised up Jesus our Lord from the dead, ²⁵ who was delivered up because of our offenses, and was raised because of our justification.

2. Three things to understand about imputed righteousness

A. God’s righteousness is only transferred or imputed when a person believes

First we must understand that when Jesus died on the cross, He paid the penalty for all sins of all mankind.

1 John 2:2 AMP

And He [that same Jesus Himself] is the propitiation (the atoning sacrifice) for our sins, and not for ours alone but also for [the sins of] the whole world.

However, although all the sins of all mankind were imputed or transferred from sinful man to Jesus when He died on the cross in our place, God's righteousness is only transferred to our account when we individually make the choice, like Abraham did, to repent and believe in the atoning work of the Saviour. Abraham was saved only when he put his trust in the promise that the Messiah's (Jesus') death is the full payment of all the sins of all mankind. Romans 4:23-25 makes this clear.

Romans 4:23-25 AMP

But [the words], "It was credited [imputed] to [Abraham]", were written not for his sake alone, ²⁴ But [they were written] for our sakes too. [**Righteousness, standing acceptable to God**] will be granted and credited [imputed] to us also who believe in (trust in, adhere to, and rely on) God, Who raised Jesus our Lord from the dead, ²⁵ Who was betrayed and put to death because of our misdeeds and was raised to secure our justification (our acquittal), [making our account balance and absolving us from all guilt before God].

In other words, Jesus' death on the cross made it possible for all men to be saved, but that gift must be received—sinful man must individually choose to receive God's gift of righteousness credited or transferred or imputed to his account. God won't force people to put Him first and love Him more than their sin (repent) and be adopted into His family. It's always a free choice.

John 3:16-21 NLT

"For this is how God loved the world: He gave His one and only Son, so that everyone who believes in Him will not perish but have eternal life. ¹⁷ God sent His Son into the world not to judge the world, but to save the world through Him.

¹⁸ "There is no judgment against anyone who believes in Him. But anyone who does not believe in Him has already been judged for not believing in God's one and only Son. ¹⁹ And the judgment is based on this fact: God's light came into the world, but people loved the darkness more than the light, for their actions were evil. ²⁰ All who do evil hate the light and refuse to go near it for fear their sins will be exposed. ²¹ But those who do what is right come to the light so others can see that they are doing what God wants."

Summary: just because Jesus died for the sins of the whole world, it doesn't mean that everyone is automatically saved. A person must repent and believe the gospel.

B. The imputation or transfer of righteousness is an irreversible and one time only transfer

Imputation describes the "one off", "once for all time", or "one time" transfer of righteousness, or unrighteousness, from one party to another. The two parties are of course the perfect Jesus, and all of sinful mankind.

Hebrews 7:26-28 NLT

[Jesus] is the kind of high priest we [sinful mankind] need because He is holy and blameless, unstained by sin. He has been set apart from sinners and has been given the highest place of honour in heaven. ²⁷ Unlike those other high priests, he does not need to offer sacrifices every day. They did this for their own sins first and then for the sins of the people. But Jesus did this once for all when He offered Himself as the sacrifice for the people's sins. ²⁸ The law appointed high priests who were limited by human weakness. But after the law was given, God appointed his Son with an oath, and his Son has been made the perfect High Priest forever.

So we see that the transfer of all the sin of all mankind to Jesus' account was a "one off", "one time", or "once for all time" event that happened when Jesus was crucified in our place—the work is done—the price is paid. Also, the payment of all the sins of all mankind cannot be undone—it is an irreversible transaction.

Likewise, the transfer of Christ's righteousness to individual believers is also a "one off", "one time", or "once for all time" event that happens when an individual believes. Once a person repents and believes, they are irreversibly adopted into God's family, and nothing can ever separate them from God's love. From that moment on, God will always see them as having lived a perfect life. Therefore, once a person is saved, then there is nothing that they can do to lose their salvation—all sins are already forgiven and paid for by Jesus.

John 3:18 NKJV

He who believes in Him is not condemned; but he who does not believe is condemned already, because he has not believed in the name of the only begotten Son of God.

John 3:18 AMP

He who believes in Him [who clings to, trusts in, relies on Him] is not judged [he who trusts in Him **never comes up for judgment**; for him there is **no rejection, no condemnation—he incurs no damnation**]; but he who does not believe (cleave to, rely on, trust in Him) is judged already [he has already been convicted and has already received his sentence] because he has not believed in and trusted in the name of the only begotten Son of God. [He is condemned for refusing to let his trust rest in Christ's name.]

Romans 8:39b NLT

...nothing in all creation will ever be able to separate us from the love of God that is revealed in Christ Jesus our Lord.

John 10:28 NKJV

And I give them eternal life, and they shall never perish; neither shall anyone snatch them out of My hand.

Summary: There are two main points to make here.

1. *We cannot work for our salvation*: Since the imputation or transfer of God's righteousness to the believer is a one time and irreversible event that happens when a person is saved by grace through faith (see Romans 4:5 below), then it is impossible for anyone to work for or earn their salvation over time by doing good works. A person has either received God's righteousness and is therefore counted as righteous in God's sight, or they haven't. It's that simple. It has nothing to do with what we do. Scripture makes it clear that *righteousness cannot be earned, only humbly received*.

Romans 4:5 NKJV

But to him who does not work but believes on Him who justifies the ungodly, his faith is accounted for righteousness

All the sin of all mankind transferred onto Jesus: God also credited Jesus with all the unrighteousness or sin of all mankind when He suffered and died on the cross. All of mankind's sin was transferred, credited, imputed, or placed onto Jesus. Jesus, the only perfect man who ever lived, was therefore treated as if He was guilty of committing all the sins of all mankind—which is why He was punished on the cross instead of sinful man. This was God's plan and provision for sinful man to be reconciled to the perfect God. Jesus describes how He was the fulfillment of God's eternal plan of redemption of mankind, by being the payment for our sins, when He quoted part of Isaiah 53:12 in Luke 22:37. Jesus used the Greek word *logizomai* to describe how all the sin of all mankind would be transferred or credited to Him.

Luke 22:37 AMP

For I tell you that this Scripture must yet be fulfilled in Me: And He was **counted** and **classed** [**Greek: *logizomai***] among the wicked (the outlaws, the criminals); for what is written about Me has its fulfillment [has reached its end and is finally settled]. [Isaiah 53:12]

Isaiah 53:12b NKJV

And He [the Messiah] was numbered with the transgressors [counted as a sinner], and He bore the sin of many

Isaiah 53:12b AMP

...because He poured out His life unto death, and [He let Himself] be regarded as a criminal and be numbered with the transgressors; yet He bore [and took away] the sin of many

1 John 2:1-2 NKJV

My little children, these things I write to you, so that you may not sin. And if anyone sins, we have an Advocate with the Father, Jesus Christ the righteous. ² And He Himself is the propitiation [the atoning sacrifice or payment] for our sins, and not for ours only but also for the whole world.

Here is a quote from gotquestions.org answering the question, "*Why does Christ's righteousness need to be imputed to us?*" It's a great summary of what we have learned so far.

We need the righteousness of Christ imputed to us because we have no righteousness of our own. We are sinners by nature, and we cannot make ourselves righteous—we cannot place ourselves in right standing with God. We need Christ's righteousness imputed to us—meaning, we need His holiness before God credited to our account.

In His Sermon on the Mount, Jesus makes our need for imputed righteousness plain. He says, "You therefore must be perfect, as your heavenly Father is perfect" (Matthew 5:48). This comes after Jesus had just corrected His listeners' misunderstanding of the law. In Matthew 5:20, Jesus says that, if His hearers want to enter into the kingdom of heaven, their righteousness must exceed that of the Pharisees, who were the experts in the knowledge of the law.

Then, in Matthew 5:21–47, Jesus radically redefines obedience to the law from mere outward conformity, which characterised the “righteousness” of the Pharisees, to an obedience of both outward and inward conformity. Six times in this passage, He says, “You have heard that it was said . . . but I tell you.” In this way, Jesus differentiated the requirements of the law as the people had been taught, from its actual requirements. Obeying the law is more than simply abstaining from murder or adultery, for example. It’s also not getting angry with your brother and not lusting in your heart. At the end of this section of the sermon, Jesus says we must “be perfect” (verse 48).

At this point, the natural response is, “But I can’t be perfect,” which is absolutely true. In another place in Matthew’s Gospel, Jesus summarises the Law of God with two commandments: love the Lord your God with all your heart, soul, mind, and strength, and love your neighbour as yourself (Matthew 22:37–40). These commands also condemn us, because has anyone ever loved the Lord with all his heart, soul, mind, and strength and loved his neighbor as himself? Everything we do, say, and think must be done, said, and thought from love for God and love for neighbour. We have never achieved that level of spirituality. We are not righteous.

Sin affects us to the very core of our being, and no matter how good we try to be, we will never meet God’s standard of perfection on our own. The Bible says that all our righteous deeds are like a “polluted garment” (Isaiah 64:6). Our own attempts at goodness are simply not good enough. We need an imputed righteousness, and for that we look to Christ.

On the cross, Jesus took our sin upon Himself and purchased our salvation. We have “been justified by his blood” (Romans 5:9), and part of that justification is an imputation of His own righteousness. Paul puts it this way: “For our sake [God] made [Jesus] to be sin who knew no sin, so that in him we might become the righteousness of God” (2 Corinthians 5:21). Jesus is righteous by virtue of His very nature—He is the Son of God. By God’s grace, “through faith in Jesus Christ,” that righteousness is given “to all who believe” (Romans 3:22). That’s imputation: the giving of Christ’s righteousness to sinners.

Having Christ’s righteousness imputed to us does not mean we automatically do what is right—that will come through the process of sanctification. What it does mean is that we are positionally righteous; even though we still sin, we are forensically or legally righteous. God has credited the righteousness of Christ to our account, and He did this when He saved us. In grace, the holiness of Jesus Christ is ascribed to us. Christ “has become for us wisdom from God—that is, our righteousness, holiness and redemption” (1 Corinthians 1:30).

By having the righteousness of Christ imputed to us, we can be seen as sinless, as Jesus is sinless. This is amazing grace! We are not righteous in ourselves; rather, we possess Christ’s righteousness applied to our account. It is not our perfection but Christ’s that God sees when He brings us into fellowship with Himself. We are still sinners in practice, but the grace of God has declared us to have righteous standing before the law.

A wonderful illustration of Christ's imputed righteousness is found in Jesus' parable of the wedding banquet. Guests are invited to the king's celebration from every street corner, and they are brought in, "the bad as well as the good" (Matthew 22:10). All the guests have something in common: they are each given a wedding garment. They are not to wear their street clothes in the banquet hall but are to be dressed in the garment of the king's providing. They are covered in a gracious gift. In a similar way, we, as guests invited into God's house, have been given the pure white robe of Christ's righteousness. We receive this gift of God's grace by faith.

What do the Catholics believe

"Roman Catholics speak of infused righteousness, which should not be confused with impartation or imputation. Infused righteousness, in Catholic theology, is that which comes gradually to the believer through obedience, confession, penance, and the other sacraments. There is no biblical basis for the idea of infused righteousness, which contradicts the scriptural teaching that justification comes through faith alone and not through the channel of works (Romans 3:28)." (gotquestions.org)

Questions regarding imputed righteousness:

1. List two scriptures that show that God's righteousness is only transferred or imputed to a person once they believe, that just because Jesus died for the sins of the whole world, it doesn't mean that everyone is automatically saved.
2. How do we know that the imputation or transfer of righteousness is an irreversible and one time only transfer?
3. Why does imputed righteousness prove that we cannot work for our salvation?
4. Why does imputed righteousness prove that we cannot lose our salvation?
5. What is double imputation and what Scripture best proves this?