

Perfection Precedes Progress: The Power of Double Imputation
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It was some months ago that we put 2 Corinthians 5:20 on the wall on the back of this platform.

Therefore, we are ambassadors for Christ, God making his appeal through us. We implore you on behalf of Christ, be reconciled to God.

We put that verse on the wall as part of an ongoing attempt to encourage us to take what we hope is a growing knowledge of God and use *what we know* to *make Him known*. Pastor Buz has used the phrase many times, "To know Him and to make Him known."

That is what ambassadors do. They become educated in the ways of their country, in the laws, ethics, culture, and language of their country. They know their king, and what his wishes are, and they learn how to translate all of that into a language that those outside of that country or kingdom can understand, so that they can make meaningful and intelligible appeals for reconciliation.

Because that is what this text, 2 Corinthians 5:20, tells us that ambassadors are to do: they are to "implore" or "beg" (NASB) people to be reconciled to God.

There are many questions that could be asked of vs. 20, but this morning I want to focus on just one:

What is the basis of the reconciliation offered in vs. 20? That is, what must happen for God and man to be reconciled as Paul conceives of reconciliation? That is the message we must get right, because that is the message that an ambassador carries from Christ to the world.

That is the one question I want to ask, and I think the best answer to that question is found just one verse later in the letter, in vs. 21. In fact, I think vs. 21 gives us not one, but two answers to our question, both of them necessary for reconciliation.

2 Corinthians 5:20 Therefore, we are ambassadors for Christ, God making his appeal through us. We implore you on behalf of Christ, be reconciled to God. 21 For our sake he made him to be sin who knew no sin, so that in him we might become the righteousness of God.

In verse 21 the apostle gives 2 answers to our question regarding what needs to happen in order for God and man to be reconciled. The first part of Paul's answer is this: "*For our sake he made him to be sin who knew no sin...*"

That is the first part of the answer: something needs to happen as regards sin. And, to clear up any confusion caused by Paul's use of pronouns, we could read it as: He (God) made Him (Christ) to be sin, though Christ knew no sin.

But what does that mean; *he made him to be sin who knew no sin?*

First, it doesn't mean that Christ became a sinner. Rather, as John the Baptist declared, Jesus is the "lamb of God who *takes away* the sins of the world." John is borrowing imagery from the Passover lamb, that lamb without spot or blemish, symbolizing the complete absence of sin.

Or as Hebrews 4:15 says, *For we do not have a high priest who is unable to sympathize with our weaknesses, but one who in every respect has been tempted as we are, yet without sin.*

So God made the Son to "be" sin, without the Son becoming a sinner. How does that happen? How can you "be sin" if you have never sinned?

I think there is some help to be found by going all the way back to the words of Isaiah, written hundreds of years before Christ. Speaking of the coming Christ, Isaiah wrote:

Isaiah 53:5 But he was pierced for our transgressions; he was crushed for our iniquities; upon him was the chastisement that brought us peace, and with his wounds we are healed. 6 All we like sheep have gone astray; we have turned—every one—to his own way; and the LORD has laid on him the iniquity of us all.

God can, in some way, "lay" the iniquity of the people on Christ, the Messiah. And Isaiah, like John the Baptist, also wants us to know that the "crushing" of the Messiah would not be the result of anything the Messiah did wrong, as he writes just a couple of verses later that *"he had done no violence, and there was no deceit in his mouth."*

That is what the first half of verse 21 is speaking of: God placed on Christ our sins and punished Christ as though they were His sins. *"The Lord laid on Him - Christ - the iniquity of us all"* (Isaiah 53:6) is simply Isaiah's way of saying what 2 Corinthians 5:21 says, that *"for our sake he made him to be sin who knew no sin."*

There is a term for this work of God, by which one person (in this case, Christ) is credited with the acts of another, in this case the sinful acts of another: the term is imputation. A simpler term would be "reckon." God "imputes" or "reckons" the sins of people to be the sins of His Son so that, because of this transfer of guilt, it becomes right, or just, to punish the Son, as though He were guilty, though He had committed no sin.

We would not, in general, be satisfied with one person going to jail or perhaps even being executed for the acts of another person. Rather, our system of justice expends considerable resources and care to at least TRY and see to it that it is the guilty party that

is punished, and not an innocent person. It is good that we do that, if for no other reason than the fact that we are not God and have no right to transfer guilt like that, to consider one party guilty for the sins of another. Why God can do it, and do it in righteousness, is beyond the scope of this morning, but Scripture clearly says that this is what He does.

And, to ensure that we understand that this is what He does, He weaves accounts of imputation or reckoning into the story of the Bible.

For example, in Joshua 7 we read the story of a man named Achan, who kept for himself some of the plunder of Jericho that God had said to destroy. As a result of his individual sin, first the nation of Israel is reckoned as guilty by God and defeated in their next battle (36 men died who had not sinned as Achan did) and then Achan's entire household, children and livestock included, is executed for his sin.

Likewise, in Numbers 16, three entire families are swallowed up by the earth because of the father's sin. As with Achan, these three family names are wiped out, gone forever. There is no posterity, no descendants. The head of the family fell, and the sentence of death was imputed to all his descendants.

As I said, our justice system is not like that, and for good reason. We are not God, and His ways are not necessarily our ways. Nevertheless, it is *clear* in Scripture that God can and does impute the sins of one to another.

And where we might struggle to get our mind around punitive illustrations, perhaps we will be helped more by a financial analogy. Imagine a person with outstanding credit, perfect credit. And they generously, compassionately, co-sign a note for a person with terrible credit. In fact, this person's credit is so bad that default is a certainty, and the co-signer knows this. In compassion, and with full knowledge he will be held legally liable, the man with perfect credit signs.

At no time does this man incur any debt of his own, but he has an agreement with the banker, legal, binding, voluntary, and just that if there is a default, he will make it right.

When the inevitable default occurs, the debt of the man with no credit is imputed to the man with perfect credit, and it is both merciful and just.

I hope that analogy is a bit easier to grasp, but in any case the point is this: the Bible teaches, and we can understand at least in measure, how Christ can pay our debt without actually having ever incurred any debt of His own. God can "reckon" Him a debtor in our place, and with the full agreement and submission of Christ, collect that debt from Him and not from us.

So that is the first thing to see in vs. 21, the first of 2 answers that Paul gives to the question, "What needs to happen for us to be reconciled to God?" Our sin needs to be imputed, or reckoned to Christ so that He can bear our punishment, what Isaiah calls

being "stricken for the transgression of my people." If we lose that, if we say, "No, that cannot happen, that is not right", we lose the Gospel. Our only hope is that God can and does "reckon" our sin to be Jesus' sins because if He cannot do that, He cannot forgive us. There is no Gospel, and we are all still in our sins.

But there is a Gospel, and for just this reason: *For our sake he made him to be sin who knew no sin...*

In a word, whether we fully understand it or not, imputation is real.

The second answer to the question, "What needs to happen for us to be reconciled to God?" is found in the second half of vs. 21:

For our sake he made him to be sin who knew no sin, so that in him we might become the righteousness of God.

Let me say this as plainly as I know how, up front, before we unpack it together:

Reconciliation to God is not complete because guilt has been removed. That wonderful, essential, "not guilty" reality is there, it is grounded in the first half of verse 21, as our sin is imputed to Christ. But that is not the end of the story. "Innocence", the removal of guilt, does not exhaust the good news of what it means to be reconciled to God. If it did, we would not have the rest of verse 21!

The verse would instead read, *For our sake he made him to be sin who knew no sin... period.*

But there is more to the verse, and hence more to the answer of what is required to be reconciled to God. Reconciliation requires the imputation of our sin to Christ (the first half of vs. 21) but it also requires the imputation of His righteousness to us (the second half of vs. 21).

In fact, do you see the "so that" that joins the 2 halves of vs. 21? That little phrase means that the first part of the verse serves the second part.

In other words, *forgiveness serves righteousness*. That is, the imputation of my sin to Christ paves the way for the imputation of His righteousness to me. Peter said virtually the same thing:

1 Peter 3:18 For Christ also suffered once for sins, the righteous for the unrighteous, that he might bring us to God...

The goal of forgiveness is not that you be dismissed from the court of God with a "not guilty" verdict. The goal of forgiveness is that, having been declared "not guilty", you can

now be *brought to God*, fully reconciled, not merely cleansed from all sin but also clothed in the righteousness of Christ.

This is where we really need to be careful, and perhaps make some distinctions, because the Bible teaches us about more than one kind of righteousness. There are two senses in which Christians are to be righteous. Both types are essential, both were graciously purchased for you on the cross, both are glorious beyond description, but only one is in view here. We need to know which of the two it is, as well as how the two differ.

The one NOT in view here, though it is essential and wonderful, is the practical righteousness that comes slowly through the sanctifying work of the Holy Spirit. It is the righteousness that people can see reflected in your words and your deeds. That righteousness is sometimes referred to as "imparted" righteousness, as God shows that He is at work in you to will and to do for His good pleasure, Philippians 2:13. Imparted righteousness is the "walking by the Spirit" we find in Galatians 5. It is the transformation that is spoken of in 2 Corinthians 3, that happens a degree at a time, as we behold the glory of the Lord.

That is an essential righteousness, a righteousness that I pray you crave and pursue with all your might, but it is *not* the righteousness in view here.

The righteousness that *is* in view in vs. 21 is an imputed righteousness. It is a righteousness that is not produced in us, but rather credited to us. It is the righteousness of God that we see in Christ. It is His perfect, active obedience to the Father at every point that is then credited, or reckoned, or imputed to us when we are united to Him by faith.

In other words, the 2 halves of vs. 21 work together to illustrate not one, but two examples of imputation. My very real sin is imputed to Christ who had no sin, and His very real and perfect and complete righteousness is imputed to me who had no righteousness. What happens in the first half of the verse with sin happens also in the second half of the verse with righteousness.

In the first half of verse 21, God looks at His beloved Son as He should have looked at me, as a sinner deserving death. In the second half of verse 21, God looks at me the way He looks at His beloved Son, as absolutely, perfectly, now and forever righteous.

So there is not one "reckoning" or "imputation" in vs. 21, there are two, and we desperately need both! I need the imputation of my sin to Christ *so that* I can receive the imputation of His righteousness to me.

Consider what we see when we look at Christ in the Gospels: He is healing, teaching, loving, explaining the Father, touching the untouchables, rebuking those who abuse power, declaring forgiveness to the repentant, raising the dead, feeding the hungry, giving sight to the blind, glorifying the Father in everything He did. This is what is meant by the

"active" obedience of Christ. He did perfectly what Adam and Eve should have done but did not.

That perfect, active obedience is what is reckoned as yours the instant you put your faith in Christ. You are instantly credited with having the perfect righteousness you need for fellowship with God, but that you could never produce.

I taught on this once before, a bit over 7 years ago, not from 2 Corinthians 5, but from Romans 5. Same author, and same basic message of the imputation of Christ's righteousness to His people.

In that message I referenced a passage that several of you said was helpful in understanding the doctrine of imputation. The passage is 1 Samuel 17, and it gives us a word picture for this doctrine.

In 1 Samuel 17, David is sent by his father to the camp of the army of Israel, to visit his older brothers and to bring them provisions. He is too young to serve in the army himself, and in fact his brothers are a bit dismissive of his very presence in the camp.

While he is there, David hears something that he finds deeply disturbing. Every day, a giant of a man, Goliath, stands not far from the camp of Israel and taunts the armies of Israel.

We will read his taunt in a moment, but first let me point out a small but very important detail that may have escaped your notice in prior readings. In this story, Goliath is referred to as the "champion" of the Philistines not once, but 3 times, 1 Samuel 17, verses 4, 23, and 51.

Understand, the term "champion" doesn't just mean that Goliath is the roughest and toughest, though surely that is the case. No, it means more than that, it means he is the representative of the entire Philistine army. You can hear this in the words he uses to taunt Israel:

1 Samuel 17:8 "Why have you come out to draw up for battle? Am I not a Philistine, and are you not servants of Saul? Choose a man for yourselves, and let him come down to me. 9 If he is able to fight with me and kill me, then we will be your servants. But if I prevail against him and kill him, then you shall be our servants and serve us." 10 And the Philistine said, "I defy the ranks of Israel this day. Give me a man, that we may fight together."

Do you hear the one on one challenge, and the connection between how the representative, the champion, the "one man" fares and how all those in his camp then fare? Whoever prevails, all those in his camp will be considered as having prevailed and the victory will be counted as theirs and they will rule. And whoever falls before their opponent, all he represents are considered as having fallen with him, and they will be

enslaved.

That is a picture of imputation, whereby the victory or defeat of an individual is being ascribed or reckoned or counted as the victory or defeat of all those in his camp.

That is what we see in 2 Corinthians 5 and Romans 5, the imputation of sin and righteousness to people based on who their representative is, who their champion is.

But at this point, perhaps the most important question we can ask, though, is "when?" When is His righteousness counted as my righteousness? I know on the last day I will be found righteous. But this is not the last day. What am I today?

That is an important question, because today you were impatient with your spouse or your children. Today you gossiped. Today you were rude to other drivers. Today you had a critical spirit. Today you have not loved God or neighbor as you should.

So how does God view you today? Are you a sinner in His sight? Are you innocent in His sight? Or are you righteous in His sight?

Scripture teaches that the moment you are joined to Christ through faith, His righteousness is reckoned as yours from that point forth for all eternity. It is imputed to you, forever, even as, through the Spirit, there is an ongoing need to grow in a righteousness that is also being imparted to you.

There is a wonderful verse in Hebrews that teaches both the immediate and permanent change in *status* that comes from imputation as well as the more gradual change in *character* that comes from sanctification. We need both, and we are given both:

Hebrews 10:14 For by a single offering he has perfected for all time those who are being sanctified.

This is one of those times when verb tenses really matter! "Perfected" is in the perfect tense, a tense that emphasizes the present, ongoing result of a completed action. This isn't something that is going to happen, it is something that has happened, the effects of which last *for all time*.

And how do we know it has happened to us? Because on the cross, what the text refers to as that "single offering" He also purchased your "being sanctified", your "not yet perfect" but "present, ongoing" transformation by which the chasm that exists between how God reckons you this very moment (perfectly righteous) and how you actually behave in day to day life (not perfectly righteous) is slowly closed. We will all die with that chasm still being huge. We will not leave this life with anything approaching the perfection with which Christ lived His life, not matter how much the Spirit works in us to will and to do for God's good pleasure. But at death, in the twinkling of an eye, we will be transformed into His image and the chasm between how we are reckoned now by the Father and how

we will actually be will be closed. We will actually, finally, forever be like Him because we will see Him as He is, 1 John 3:2.

So the answer to the question we started with, the question that arises from vs. 20, "What needs to happen for us to be reconciled to God?" is 2 fold - our sin must be imputed to Christ, reckoned to Christ so that He can secure our pardon before God... and His righteousness must be imputed to us so that we might have fellowship with God, a standing with God that is beyond the standing a merely innocent man has.

As some have phrased it, Christ is both our *pardon* and our *perfection*. I think that is a correct understanding of 2 Corinthians 5:21, and the right answer to the question of vs. 20.

But now... so what? Forty years ago I was taught by my teacher in Ephesians to always ask, "so what?" What difference does it make?

The implications are many, but we only have time for 3 this morning.

1. We fight despair and depression and the attacks of the evil one by standing on the rock of *double imputation*.

The hymn, "Before the Throne of God Above", has this line in it: *When Satan tempts me to despair, and tells me of the guilt within...*

That happens a lot. Scripture describes Satan, among other things, as the "accuser of the brethren." And when he accuses you, he doesn't have to make things up. You really do have many things, every day that he can point to and say "sin." What's worse, he can remind you that that sin was there yesterday and the day before and will be there forever. That's all you are, sin. He won't mention the sins you have been given victory over, but he will use the presence of any remaining sin to deny that you are forgiven and belong to God and are destined for heaven.

How do you fight that, when your conscience is agreeing with him and all you can see in that moment is your sin?

Try singing the rest of the verse:

*When Satan tempts me to despair,
And tells me of the guilt within,
Upward I look, and see Him there
Who made an end to all my sin.
Because the sinless Savior died,
My sinful soul is counted free;
For God the just is satisfied*

*To look on Him and pardon me
To look on Him and pardon me*

That is the answer from the first half of vs. 21, the imputation of my sin to Christ, and it is what keeps you standing and keeps you sane when despair threatens to drag you under.

And, thankfully, "Before the Throne" also goes on to reference the second half of 2 Corinthians 5:21, the imputation of Christ's righteousness to me:

*Behold Him there, the Risen Lamb
My perfect, spotless righteousness,
The great unchangeable I am,
The King of glory and of grace!
One with Himself I cannot die
My soul is purchased by His blood
My life is hid with Christ on high,
With Christ, my Savior and my God
With Christ, my Savior and my God*

You are not alone in your struggles, friends. Saints have gone before you and endured the same attacks of Satan and they not only survived, they worshipped! They meditated on 2 Corinthians 5 or Romans 5 or Philippians 3 or Isaiah 53 or Hebrews 10 and then they wrote the most amazing hymns that capture the truth of our justification before God. You know the hymns, sing them! And then go back to the texts from which they come and read and believe and fight and God's Spirit will sustain you to the end. You put one foot on the rock labeled "pardon" and one foot on the rock labeled "perfection" and you STAND. Your endurance is in the double imputation of 2 Corinthians 5:21.

2. The power to actually make progress in holiness comes from knowing that I am already accounted as holy. That is why I titled this sermon, "Perfection Precedes Progress." It is the *imputation* of Christ's perfect righteousness that has already happened that allows me to now make progress in Christ-like *imparted* righteousness. Imputation precedes and enables impartation.

I love how John Piper states it - "*You must be reckoned perfect before you can make headway in being good.*"

Who writes things like that? That is utterly backwards from the way most people think.

And as much as I appreciate John Piper's way of stating this, I rest my case on the authoritative words of John the apostle:

1 John 3:1 See what kind of love the Father has given to us, that we should be called children of God; and so we are. The reason why the world does not know us is that it did not know him. 2 Beloved, we are God's children now, and what we will be has not yet

appeared; but we know that when he appears we shall be like him, because we shall see him as he is. 3 And everyone who thus hopes in him purifies himself as he is pure.

In John the apostle's mind, practical purification is not to be driven by guilt but by hope. It is your faith, your confidence that because the Father loves you *now* and counts you as His children *now*, and has promised to one day conform you perfectly to His perfect Son... it is that *hope* that empowers purification, 1 John 3:3.

I do not know anyone who, having been overwhelmed by the love of God that imputed their sin to Christ and Christ's righteousness to them, finds themselves caring less about purity. They care *more* about purity, as John says will be the case. Get your head around *how* God has loved you in making you His child *now*, and what both the present and future implications of that are, and that hope will empower purity.

Let's fight sin the way the Bible tells us to fight sin, as *pardoned* and *perfected* saints. Have *that* hope, and greater purity will follow.

Because "*You must be reckoned perfect before you can make headway in being good.*"

3. Finally, we started this message talking about how we are to be ambassadors.

It is both my conviction and my observation that being the ambassadors we are called to be in vs. 20 is greatly helped by knowing well the doctrine of double imputation in vs. 21. Ambassadors should know what they are talking about. Doctrine matters. Don't introduce people to a God who bears no resemblance to the one who does what vs. 21 says He does. We have a God who takes sin and righteousness so seriously that He imputes our sin to Christ so that He can, with justice and mercy, impute Christ's righteousness to us. That is the message of reconciliation that is at the very heart of the gospel, and ambassadors should labor to get it right. It is a powerful and winsome message.

And because a faithful ambassador should be "imploring" and not merely explaining, we need to meditate on the truths of vs. 21 until the "lights come on" in our minds and hearts. Because when the promise of your sin being reckoned to Christ so that His righteousness can be reckoned to you now, present tense... when that reality grips you, when through the Spirit you experience it, even in measure, you will be different. You will not be the same awkward, uncertain ambassador you may feel you are now. You will have a message that owns your heart and mind and transforms your life and it won't be mere technique that comes out of your mouth, it will be the joyful urgency of the good news of being reconciled to God, through Jesus Christ, that you are experiencing in that very moment.

You want to make progress as an ambassador?

You need to first rejoice that you are, even now, counted righteous in Christ, because perfection precedes progress.