

THE MAN TO WHOM THE LORD WILL NOT RECKON SIN

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Introduction

The title of this chapter is taken from a declaration by Paul in Romans 4:6–8:

Even as David also pronounceth blessing upon the man unto whom God reckoneth righteousness apart from works, saying, Blessed are they whose iniquities are forgiven, and whose sins are covered. Blessed is the man to whom the Lord will not reckon sin.¹

We find David’s statement, quoted by Paul, in Psalms 32:1–2. Paul wrote similar words in 2 Corinthians 5:19: “God was in Christ reconciling the world unto himself, not reckoning unto them their trespasses....” Unfortunately, John Calvin and his religious posterity have “imputed” forced and heretical meanings to the words of Paul that make him contradict himself, the Lord, and the other New Testament writers. It will be our task to expose these false concepts as well as to demonstrate that which Paul actually teaches on God’s non-imputation of sin and His imputation of righteousness to men.

No more significant subject can be contemplated and researched, because involved in identifying those “to whom the Lord will not reckon sin” and the means by which this is accomplished is the key to both initial and continued forgiveness of the guilt of sin and eventual salvation from its eternal consequences. If God does not forgive our iniquities or cover our sins, that is, if He reckons the guilt of our sins unto us, we are hopelessly lost: “For the wages of sin is death...” (Rom. 6:23). Only if we can determine from the teaching of the Bible how to be among those to whom the Lord will not reckon sin will we be able to know how to be saved. Hence, the subject of this chapter directly embraces the fundamental and crucial theme of the entire Bible—how

men may be righteous so as to be reconciled to God and saved at last. When we come to understand God's scheme of redemption we will understand the means by which He declares men to be righteous—free of sin.

Definitions and Usages of Some Significant Words

Reckon

Reckon is translated from the Greek word, *logizomai*, which occurs some forty-one times in the Greek New Testament. The frequency of its occurrence immediately suggests the importance of the ideas it conveys, which have to do with calculation, evaluation, thought, consideration, then with reckoning, counting, crediting, accounting something to someone's record.² Paul is by far the most frequent user of the term, and his most frequent use of it is in his letter to the Romans (19 times). As he argues the case of justification by faith in Romans 4 (especially as demonstrated in Abraham) he uses the term eleven times, making this chapter the one in which the subject of "reckoning" is concentrated more than any other. The KJV translators, for reasons unknown to this writer, rendered *logizomai* in Romans 4 by no fewer than three different words, which can be confusing. Thus it twice appears as *count* (vv. 3, 5), three times as *reckon* (vv. 4, 9–10), and six times as *impute* (vv. 6, 8, 11, 22–24). Three other significant passages contain *logizomai* as it is used in Romans 4. In Galatians 3:6 the KJV has *accounts* (yet a fourth KJV variation!), while in 2 Corinthians 5:19 (quoted above) and James 2:23 it has *impute*. In all of these passages the ASV translators consistently (and helpfully) used the word *reckon*.

Justify

The verb *justify* (*dikaioo*) means to declare or count one to be righteous. Thus to be justified is to “be acquitted, be pronounced and treated as righteous.”³ This is well illustrated in the ASV reading of Romans 2:13, especially in the footnotes: “For not the hearers of the law are just before God, but the doers of the law shall be justified.” Significantly, the footnote on the word *just* suggests, “Or, righteous,” but even more significantly, the footnote on the word *justified* suggests, “Or, accounted righteous.” Again, we read, “Because by the works of the law shall no flesh be justified...” (Rom. 3:20a); as above, *accounted righteous* is suggested in a footnote on the word *justified*. None can be “accounted/declared righteous” by the works of the law (the law of Moses or any law) because no mere man can keep the law (any law) perfectly.

The idea in *justify* then is to account or declare one righteous, rather than to somehow actually make one righteous. An apt demonstration of this distinction is in David’s mention of God’s being “justified” by men when He speaks (Psa. 51:4; cf. Rom. 3:4). Likewise, the publicans “justified God” (Luke 7:29). Man is certainly not able (nor does he need) to make God righteous—He is actually and ultimately righteous, as will be demonstrated below. But, in recognition of His perfect holiness, man can (and is obligated to) declare God to be righteous, that is, to acknowledge the righteousness Deity alone possesses. The meaning of *justify* is the same when God is said to justify men, only with men such justification is not intrinsic or actual, but is only declared upon the basis of certain developments on their behalf and upon certain conditions they fulfill, but in the absence of its actuality. Vine comments appropriately that *dikaioo* is thus used when God declares men “to be righteous before Him on certain conditions laid down by Him.”⁴

Righteousness

Righteousness translates the Greek noun, *dikaiosune*, which obviously comes from the same root word as the verb *justify*. These terms are thus very closely related in their meaning. Hence, righteousness is “the character or quality of being right or just.”⁵ *Righteousness* is generally used to refer to uprightness in life, thought, and feeling (e.g., Mat. 5:6; Mark 6:20; Acts 10:22; 13:10; 2 Cor. 11:15; et al.). However, Paul, in discussing man’s salvation from sin (as in Rom. 3–4), uses *righteousness* in almost a technical way, meaning by it “the state acceptable to God which becomes a sinner’s possession through that faith by which he embraces the grace of God offered him in the expiatory death of Jesus Christ.”⁶ One may therefore correctly say that the status of being righteous in the eyes of God is the result of being justified by God. Or, to put it another way, when God **justifies** a man He **reckons** him to be **righteous**.

God, Man, and Righteousness

Deity and Righteousness

The definition of *righteousness* implies a standard by which it must be measured. Deity alone possesses absolute righteousness, as earlier mentioned. This is often stated in reference to Jehovah in the Old Testament: “Jehovah is righteous” and because of this “he loveth righteousness” (Psa. 11:7). “O Jehovah, the God of Israel, thou art righteous...” (Ezra 9:15). The Christ addressed Jehovah as “righteous Father” (John 17:25). So say numerous other passages. Because He possesses absolute righteousness, He, through His Word and His Will, is the standard of righteousness: “The ordinances of Jehovah are true, and righteous altogether” (Psa. 19:9; cf. 119:123, 160). Again, so say numerous other passages. Hence, Zacharias and Elisabeth were

said to be “righteous” because they were “walking in all the commandments and ordinances of the Lord blameless” (Luke 1:6). The Lord’s commandments and ordinances were the standard.

The pre-incarnate Word possessed the same absolute righteousness in His oneness with Jehovah (John 1:1). The Incarnate Word, Jesus Christ, was also perfectly sinless as He lived his brief life on earth. He is repeatedly referred to as “the Righteous One” in a peculiar and unique sense (Acts 3:14; 7:52; 22:14; et al.). Christ will “judge the world in righteousness” on behalf of His Father (Acts 17:31). The righteous standard of final judgment will be the Word of Christ: “He that rejecteth me, and receiveth not my sayings, hath one that judgeth him: the word that I spake, the same shall judge him in the last day” (John 12:48). Deity alone is absolutely and innately possessed of righteousness.

Man and Righteousness

In contrast with the absolute moral purity, holiness, and righteousness of Deity, these traits are always relative when applied to men. Such persons as Joseph (Mat. 1:19), John (Mark 6:20); Zacharias and Elisabeth (Luke 1:6, as noted above), Simeon (2:25), and others who are called “righteous” were not sinlessly perfect, but were living pure and holy lives in contrast and comparison with others. Paul described mere men without exception relative to **absolute** righteous behavior: “For all have sinned, and fall short of the glory of God” (Rom. 3:23).⁷ Any mere man who claims sinless perfection is himself a liar and implies that God is the same (1 John 1:8, 10). In the sight of God, “all our righteousnesses are as a polluted garment” (Isa. 64:6). Man’s hopeless predicament is realized when one learns that “There is none righteous, no, not one” (v.

10) and that "...the unrighteous shall not inherit the kingdom of God" (1 Cor. 6:9; cf. Rom. 1:18). Thus, man left to attain or achieve **actual** righteousness on his own must forever remain in hopeless condemnation because none can ever accomplish the absolute righteousness necessary to merit salvation.

The Penalty for Sin and the Need for Righteousness

The Penalty for Sin Must Be Paid

How can God remain just Himself and justify those who are actually unjust (sinners)? In order to remain true to His own perfect nature God must somehow simultaneously remain absolutely righteous ("just") while finding some means of "justifying" (acquitting, counting righteous) imperfect men (Rom. 3:26) if any are to be saved. Some might ask why, after Eve and Adam sinned, God could not simply have determined arbitrarily that He would ignore sin, thereby "pretending" that men were righteous. The answer is that He could not do so and remain just or righteous Himself: "If we are faithless, he abideth faithful; for he cannot deny himself" (2 Tim. 2:13). He had declared His just sentence of death upon sinners in the beginning: "But of the tree of knowledge of good and evil, thou shalt not eat; for in the day that thou eatest thereof thou shalt surely die" (Gen. 2:17). Ever since, the Scriptures associate the penalty of death with sin (Eze. 18:4; Rom. 5:12; 6:23; 8:13; Gal. 3:10; Jam. 1:15; et al.). Hence sin could not merely be overlooked or ignored by God. The death penalty had to be somehow paid or satisfied in relation to sin for God to justify sinners and yet be true to Himself. No wonder Paul said, "Blessed is the man to whom the Lord will not reckon sin" (Rom. 4:8), which implies that God has found a way to remain just while not reckoning sin to sinners. These sinners are the only ones who will escape death—eternal separation from God, the penalty for sin.

Righteousness Must Be Procured

Just as God cannot arbitrarily, and without regard to His own perfect nature and will, overlook sin, neither can He arbitrarily reckon or impute righteousness to sinners so as to save them. Such a reckoning would in fact merely be another way to describe overlooking sin or pretending men were righteous. As demonstrated earlier, men are incapable of attaining actual saving righteousness through their own efforts, but they must somehow be reckoned or counted “righteous” in order to escape condemnation (1 Cor. 6:9). How then do the unrighteous come into possession of righteousness? It can only be **declared** by God, rather than accomplished through perfection of life by men. In keeping with the definition of *justify* given earlier, this “righteousness” is a legal, forensic **declaration of acquittal**, rather than an earned status based upon sufficient moral or ethical attributes of the sinner.⁸

“Righteousness” relating to salvation is therefore God’s gift received rather than man’s virtue achieved. One cannot rightly think or speak of God’s justification of man from his sins apart from God’s grace, because without the grace of God there is no justification. Concerning all who will be saved, Paul declared that their salvation would/will be accomplished in that they “receive...the gift of righteousness” (Rom. 5:17; cf. Isa.. 51:5; 54:17). The righteousness men need in order to be saved is perfect sinlessness, which must be reckoned (ASV) or imputed (KJV) to them since they cannot achieve or earn it on their own (Rom. 4:6). What Paul said of himself in this regard, each sinner who would be saved must say of himself: “Not having a righteousness of mine own,’ I must seek ‘the righteousness which is from God...’” (Phi. 3:9). Therefore, men are commanded to seek the kingdom and the **righteousness** of God above all else (Mat. 6:33; emp. DM). Only by means of a **declared** righteousness **as a gift**

bestowed can God “justify the ungodly” (Rom. 4:5). “For by grace have ye been saved...; and that not of yourselves, it is the gift of God” (Eph. 2:8).

A Brief Exegesis of Romans 4:1–8⁹

The subject of imputation is introduced and hinted at in Romans 2:26, wherein Paul indicates that, for Gentiles who keep the law, their uncircumcision will be counted or reckoned for circumcision. Another such hint is seen in Romans 3:25 in which Paul refers to the forbearance of God which was demonstrated in “the passing over [non-imputation, DM] of sins done aforetime” (note that the sins were committed, but they were not imputed or reckoned).

However, in Romans 4 Paul brings the subject of imputed righteousness (whereby men are counted righteous, whether initially or continually) to the forefront. He sets forth Abraham as the Prime Example of the principle of “imputed righteousness” and non-imputed sin. Abraham, their fleshly fountain, was the apex of righteousness to the Jews who believed themselves to be righteous (and proudly so) due to their fleshly connection to him (Mat. 3:9; John 8:33) and through the fleshly rite of circumcision (Acts 15:1; Gal. 6:12–13).

In Romans 4:1 Paul (by implication) disallowed any claims of righteousness due merely to fleshly connection, heritage, or cutting of the flesh (in circumcision)—Abraham himself had no such fleshly credits upon which to rest his righteous status. His father, Terah, was a pagan (Jos. 24:2). Abraham was reckoned righteous **before** God ordered the covenant of circumcision, which was actually a certification of his righteous status (Rom. 4:10–11). Nor did his perfect works justify Abraham, because, as a fallible man, he did not keep God’s law for him perfectly. He was not sinless so as to merit his

salvation and thereby glory in his own accomplishment (v. 2). How then was he justified? Paul quotes Genesis 15:6: “And Abraham believed God, and it was reckoned (“counted,” KJV) unto him for righteousness” (v. 3; cf. Gal. 3:6). He makes an even clearer statement to this effect a bit later: “To Abraham his faith was reckoned for righteousness” (Rom. 4:9). Yet a third time Paul repeats the principle, this time in specific reference to Abraham’s belief in God’s promise that he and Sarah, though past their normal procreative years, would have a son (Gen. 17:15–22): “Wherefore also it [i.e., his faith or belief] was reckoned unto him for righteousness” (Rom. 4:22).

Note that in none of his statements involving faith and the imputation of righteousness does Paul ever refer to “faith alone” (i.e., mere mental assent to the Sonship and Saviorhood of the Christ), either implicitly or explicitly, as the sole condition of forgiveness or imputation of righteousness. I caution the reader not to read this damnable assumption into Paul’s words, which multiplied millions have done and continue to do. Martin Luther and John Calvin, the sixteenth century Reformers, are the principal sources of this deadly teaching. I will discuss the nature of the faith which God reckons for righteousness later in this chapter.

In verse 4 Paul states an axiomatic truth: “Now to him that worketh, the reward is not reckoned as of grace, but as of debt.” Paul is not denying that a man can or must perform any kind of act or work in any way in order to be saved (as men often erroneously allege). Rather, he is merely affirming the hypothesis that if a person could work so as to keep the law perfectly he would incur no guilt and would thereby place God in debt to him for his salvation. The reward of salvation would thereby be a matter of obligation rather than of grace—a simple statement of fact. Only Universalists and

Calvinists (and those influenced by them) profess to see in Paul's statement the exclusion of any and every effort, work, or activity of the sinner or the saint, including works of obedience to God, concerning his own salvation. The point in verses 3 and 4 is that Abraham, although not perfectly righteous, was **counted** righteous due to grace rather than self-earned merit. His faith was counted/reckoned to him for righteousness.

Him that worketh not (v. 5) is not a reference to one who is too lazy, too rebellious, or too proud to perform the works God has commanded—works of obedience to God. One dare not understand Paul to be saying that God rewards those who are disobedient by declaring them to be righteous. Such an interpretation would set him at odds with the tenor of the entire Bible, to say nothing of involving him in blatant self-contradiction (Rom. 1:5; 2:8; 6:17–18; Gal. 5:7; 2 The. 1:8; et al.). Rather, *him that worketh not* is a reference to man as he is—imperfect, **unable to work so as to be guiltless**, even as *he that worketh* (Rom. 4:4) is a reference to a man who hypothetically might so work as to be guiltless. But the perfect worker has never lived and never will (aside from the Master). Thus concerning the man who does not attain righteousness on his own because he is not perfect in his works, but who has faith, “his faith is reckoned for righteousness.”

Another of the grand heroes in Judaism was David. Paul calls upon him to testify to the means by which men may be justified by God (v. 6). The apostle shows that David agrees with Moses' statement in Genesis 15:6 concerning the righteousness of Abraham by faith rather than by perfect law-keeping. David pronounced “blessed” the man “unto whom God reckoneth righteousness apart from works.” Again, it is foolish, erroneous, and damnable to understand Paul to refer here to “works” in the sense of

man's obedient response to God's commands, which the Bible from start to finish urges upon men. **Works here refers to the perfect keeping of the law of God**, just as it does in verses 4 and 5 above. Blessed indeed is the man whom God will **account righteous** although he is unable to measure up perfectly to all that God's law requires. This is Paul's statement; this is Paul's meaning. In Abraham and David, representing the Patriarchal and Mosaical ages respectively, Paul demonstrates that justification by faith—faith reckoned for righteousness—has ever been God's means of "justifying the ungodly." Later in the chapter (vv. 22–25) he writes that men living in the Gospel age will be saved by the same means.

As proof that David understood that men do not obtain righteousness by perfect law-keeping, but by God's grace, Paul quotes Psalms 32:1–2 (Rom. 4:7–8). Since men are unable to keep God's law perfectly, they are thereby guilty of iniquity and sin, which separate them from God (Isa. 59:1–2; Jam. 4:17; 1 John 3:4). If they can find no means of forgiveness or covering for their sins, they will die guilty and be separated from God eternally (Rom. 6:23; 1 Cor. 6:9). Thus, the situation of sinners who obtain forgiveness for their iniquities and covering for their sins is blessed indeed: "Blessed is the man to whom the Lord will not reckon sin." This is the same one to whom God will reckon or impute righteousness (vv. 5–6) and the only one who can be saved.

The theme of Romans 4:1–8 is that men are not able to earn or deserve salvation by their own perfect law-keeping because none can accomplish this feat. Rather, men are saved by God's grace in His non-reckoning of sin and His consequent reckoning of righteousness unto them on the condition of faith.

Imputed Righteousness Errors

There are two principal erroneous concepts of imputed righteousness, taught by Roman Catholic and Calvinistic dogma, respectively. Catholic dogma, strongly influenced by Thomas Aquinas, holds to an “infusion of grace” by God, which invests converts with actual justification or righteousness by which they may someday merit eternal salvation.¹⁰ In other words, God does more than merely **declare** a status of righteousness for the sinner, he sort of “vaccinates” him with it.¹¹ No such idea is taught anywhere in Scripture.

Since the volume in which this chapter appears is devoted to a study and refutation of Calvinistic dogma and since the acceptance of Calvinism’s view of “imputed righteousness” is so pervasive in Protestant theology (and even among a few brethren), we must give more attention to this facet of the subject.

Calvinistic theology correctly holds that God credits the death of Christ to the believer’s account: “Him who knew no sin he made to be sin on our behalf; that we might become the righteousness of God in him” (2 Cor. 5:21; et al.). However, it also affirms that He transfers the **personal perfection of the righteous life** of Christ to sinners when they believe so that **His actual righteousness becomes theirs**. John Calvin, the fountain-head of Calvinism, formulated this doctrine as follows: “The Son of God, though spotlessly pure, took upon him the disgrace and ignominy of our iniquities and in return clothed us with his purity.”¹²

John Gill, a thoroughgoing disciple of Calvin, avers that a perfect righteousness was

...wrought out by Christ, agreeable to the requirements of law and justice, by which the law is magnified and made honourable, and justice satisfied; God the Father approves it, is well-pleased with it, and accepts of it as the justifying righteousness of them that believe in Christ. **He imputes this righteousness to believers as their own**: this is the Father's act of grace (emp. DM).¹³

The Puritan Calvinist, John Owen, ruled out imputed righteousness altogether apart from Calvin's theory of "literal transfer" of the Lord's perfect life to the believer: "Either the righteousness of Christ **itself** is imputed unto us, or there is no imputation in the matter of justification."¹⁴

William G.T. Shedd, a Calvinistic theologian of the past century, articulated the doctrine thus:

It is also to be observed, that while St. Paul in this place [Rom. 4:6–8, DM] describes the imputation of righteousness as being the remission, covering, and non-imputation of sin, it does not follow that this is the **whole** of imputation. Christ's righteousness comprises two parts: his sufferings, or passive obedience of the law as penalty; and his active obedience of the law as precept. Both of these are imputed: the one, to deliver the believer from condemnation, and the other to entitle him to eternal reward.¹⁵

Similar statements documenting this Calvinistic doctrine could be given almost without limit, including both the Westminster and the Philadelphia Confessions of Faith, respectively, but "what saith the Scripture?" (Rom. 4:3).

Answers to Calvinistic "Imputed Righteousness" Doctrine

First, this doctrine is a logical outgrowth of the very first of the five erroneous precepts of Calvinism—inherited sin or total depravity. Hence it is an error based upon an error. This Calvinistic credo alleges that God imputed Adam's personal sin to all mankind and that all are therefore sinful from the womb (based largely on the

misinterpretation of Rom. 5:12–20). Therefore, Calvinists argue that, for the sinner to be cleansed, the **personal righteousness** of Christ must be imputed back to him.

However, the Bible consistently teaches that guilt is incurred **for one's own sins** alone, rather than for the sins of others. Ezekiel's statement is illustrative: "The soul that sinneth, it shall die: the son shall not bear the iniquity of the father..." (Eze. 18:20a).

There is no such thing as the imputation of Adam's sin to us, removing any need for a claimed replacement imputation of the personal righteousness of Christ to us, even if it were possible.

Second, a transfer of personal righteousness from one person to another is as impossible as is a transfer of personal sin. The same passage that declares the latter also proclaims the former: "The righteousness of the righteous shall be upon him[self], and the wickedness of the wicked shall be upon him[self]" (Eze. 18:20b). Whiteside is right: "Righteousness belongs to character, and it is absurd to think that personal righteousness can be transferred to another."¹⁶ Even some Calvinists, such as Albert Arnold (a Calvinistic Baptist), admit as much:

Of course, the righteousness of Christ cannot actually be communicated to us. It is, as Tuckney remarks, 'proper to himself, and is inseparable from him and as incommunicable to others as any other attribute of a thing or its essence itself.'¹⁷

Albert Barnes, a Presbyterian, concurs: "It is not meant that the righteousness of Christ is **transferred** to them, so as to become personally theirs—for moral character cannot be transferred...."¹⁸ The rigid Calvinistic concept of "imputed righteousness" is refuted both on the grounds of Scripture and reason, as observed even by some of Calvin's disciples.

Third, Calvinistic “imputed righteousness” not only is based upon an erroneous point of its theology; it implies another erroneous point of the system. The fifth point of Calvin’s creed is “perseverance of the saints” or the eternal security of the elect, which alleges that one who is a true believer is not able to sin so as to be lost. However, one of the clearest messages of the New Testament is that men, though once partakers of the grace of God, **can so sin as to be lost**. Paul’s statement to the Galatians is representative of a host of such statements. Although they had been “called in the grace of Christ” (i.e., been elected) (1:6), Paul declared, “Ye are severed from Christ, ye who would be justified by the law; ye are fallen away from grace” (5:4; cf. 1 Cor. 10:12; Col. 2:8; 1 Tim. 4:1–3; 2 Tim. 4:2–4; Heb. 6:4–8; 2 Pet. 2:20–22; 2 John 9; et al.). If the personal righteousness of Christ were transferred to the sinner it would indeed guarantee his salvation because the righteousness of Christ is immutably perfect. Calvinistic “imputed righteousness” therefore implies the false doctrine of eternal security. Any doctrine that implies a false doctrine is invariably false itself.

Fourth, The Christ had no “left-over” righteousness to transfer to others, even if such **could** be transferred to sinners. Calvinists, to be consistent in their errors, must (and do) assert that Jesus was not under obligation to keep the law or to perfectly obey God personally. Therefore, His perfect obedience created a sort of “surplus” of righteousness that God could impute/transfer to others. Contrariwise, the Scriptures teach that Christ was “born under the law” (Gal. 4:4), that He came not to do His own, but the Father’s will (John 6:38), and that He understood His personal obligation to “fulfill all righteousness” (Mat. 3:15). His perfect righteousness in respect to obeying every command of God was His alone. This flawless obedience, making Him absolutely righteous, accrued to Him and His character alone. Granting that it could be transferred

to others, how then could His righteousness avoid being depleted thereby? And how, with such incomplete righteousness, could He remain perfectly righteous and our Savior?

Fifth, the two passages which some say explicitly affirm the imputation of the righteousness of Christ to men (Rom. 5:18–19; 1 Cor. 1:30) do no such thing. In the first, Paul says that men are justified by “one act of righteousness” and made righteous “through the obedience” of Christ. This is a reference to the climactic act of obedience by our Lord that occurred on Calvary (Phi. 2:8). Romans 5:18–19 says nothing of any Christ’s personal righteousness of life’s being imputed to sinners so as to make them righteous. In the second passage Paul says that Christ “was made unto us wisdom from God, and righteousness and sanctification, and redemption.” These are blessings that come to us **from God** because of what **Christ did for us**. They have nothing to do with His personal character traits. Never does the Bible teach a personal “imputed righteousness” from Christ to the sinner.

This doctrine is merely the product of human logic and philosophy based upon erroneous and unscriptural premises. It is not only **unbiblical**; it is **antibiblical**.

The Scriptural Doctrine of the Non-Reckoning of Sin and the Reckoning of Righteousness

Some General Observations Concerning “Reckoning” or “Imputation”

Such false and damnable views of “imputed righteousness” as seen above, whether from Catholic or Calvinistic dogma, must not cause us to deny the existence and operation of **Scriptural** imputed righteousness. That Paul explicitly states that “God imputeth [reckoneth, ASV] righteousness” (Rom. 4:6) cannot be denied, nor should one

desire to deny it when his meaning is understood. There is really no other way we could be said to be “righteous” but by God’s willingness not to reckon the guilt of sin to us, apart from which we are eternally doomed. Hence Paul concluded: “Not by works done in righteousness, which we did ourselves [i.e., our own perfect, meritorious works, DM], but according to his mercy he saved us...” (Tit. 3:5a).

Imputed righteousness did not pertain to Abraham alone, but Paul makes it clear that, in principle, it pertains to all men, including us: “Now it [i.e., the fact that righteousness was imputed to Abraham] was not written for his sake alone, that it was reckoned [imputed, KJV] unto him; but for our sake also, unto whom it shall be reckoned [imputed, KJV]...” (Rom. 4:23–24). In other words, Abraham’s imputed righteousness stands as a representative demonstration—a type—of how God accounts any man righteous and therefore saves him. This means that **our** right relationship to God is as much based on “imputed righteousness” as was Abraham’s. Thus he is “...the father of **all them that believe**, though they be in uncircumcision [Gentiles, DM], that righteousness might be reckoned [imputed, KJV] unto them” (v. 11, emp. DM).

To say that God **will not** reckon or impute sin (Rom. 4:8) is to enunciate a Biblical truth negatively. To say that God **will** reckon or impute righteousness (v. 6) is to state the same truth positively. These are therefore two ways of describing the same action on the part of God to man. We commonly refer to this subject as “imputed righteousness” due to the KJV’s use of the word *impute* in verses 6–8. (The reader is reminded of the earlier word study on *logizomai* from which “impute” [KJV] and “reckon” [ASV] are translated, respectively.)

Besides the two ways of describing imputation as seen above, there are two different actions that may be involved. **First**, imputation may involve the idea of **accounting** something to someone (whether it consisted of that which he **did** or **did not** actually do or have): No man is **actually righteous** by his own perfect compliance with law (Rom. 3:10), but God has devised a plan by which He is able to **impute/reckon** righteousness to the accounts of some (4:6). **Second**, imputation may involve the idea of **not accounting** to someone that which he **actually** does or has. All men are **actually sinners** (3:23), but the same plan of God enables Him **not to impute/reckon** the sins of some to their accounts (4:8). Obviously, God's plan for man's salvation includes both actions of imputation. The persons involved are therefore dealt with, not according to the actuality of their imperfect lives before God, but **according to the status that God imputes or reckons to them.**

What Paul Means by Imputed Righteousness

As previously stated, God could not arbitrarily choose not to reckon sin and to thereby impute righteousness to sinful men and still be true to His own nature of justice and righteousness. There must be some basis or ground of any such imputation—something to justify the gift of justification. Since the penalty for sin is death, a death sufficient or adequate to satisfy the penalty had to occur in order that God might lift the penalty. That is, either all sinners must suffer the death penalty or someone must die vicariously for them, thereby allowing God to acquit them of sin and release them from the death penalty.

The Divine rule is, "Apart from shedding of blood there is no remission" (Heb. 9:22b). However, more than mere blood of just any sort as to quality or quantity was

required. Moses' law required blood from animals without blemish and spot for its sin offerings (Exo. 12:5; Num. 19:2), but all of the millions of barrels of blood of such animals that godly men offered in regard to sin, even from the time of Abel, could not take away sins (Heb. 10:4). The Father sent the pre-incarnate Word into the world to live among men for this very purpose. Since God had "no pleasure" in (i.e., could not be fully satisfied by) the blood of the burnt offerings and sacrifices in regard to sin (Heb. 10:6), He prepared a fleshly body for the Second Person in the Godhead (v. 5; John 1:1–2, 14). The identity of this body (with its blood) was the virgin-conceived Only Begotten Son of God in the person of Jesus Christ, which body—and especially blood—when Jesus was crucified, constituted the adequate and sufficient offering for our sins (Heb. 10:10–12; cf. 2 Cor. 5:21). No wonder John the Baptizer hailed the Christ as "the lamb of God, that taketh away the sin of the world!" (John 1:29).

Seven centuries before the Pre-incarnate Word "emptied himself, taking the form of a servant, being made in the likeness of men" (Phi. 2:7), Isaiah wrote the following pathos-laden prophecy of the Suffering Servant of Jehovah Who was to come:

But he was wounded for our transgression, he was bruised for our iniquities; the chastisement of our peace was upon him; and with his stripes we are healed. All we like sheep have gone astray; we have turned everyone to his own way; and Jehovah hath laid on him the iniquity of us all.... Who among them considered that he was cut off out of the land of the living for the transgression of my people to whom the stroke was due? Yet it pleased Jehovah to bruise him; he hath put him to grief: when thou shalt make his soul an offering for sin.... He shall see the travail of his soul, and shall be satisfied: by the knowledge of himself shall my righteous servant justify man; and he shall bear their iniquities.... He poured out his soul unto death, and was numbered with the transgressors: yet he bare the sin of many, and made intercession for the transgressors (53:5–12).

Isaiah's statement is actually a summation of God's plan for and means of not imputing sin and of thereby imputing righteousness to men. Some ten times the prophet (writing of the future so certainly as if it had already occurred—the "prophetic past" tense), emphasized the substitutionary nature of the death of Christ as the satisfaction for our sins. Verse 11 is peculiarly germane to Paul's discussion of imputed righteousness in Romans 4: "My righteous servant [shall] justify man; and he shall bear their iniquities." How shall man be justified, acquitted, and not have sin reckoned to him to escape its penalty? God shall see the travail of the soul of His "righteous servant,... and shall be satisfied."

But how did the sacrifice of Christ serve as the satisfaction of the penalty for sin? We find the answer in His **actual righteousness**, His **perfectly sinless life**. The blood of Christ was from the One alone Who could offer "himself without blemish unto God" (Heb. 9:14) because, although He was "in all points tempted like as we are," He was "yet without sin" (4:15). The New Testament abounds with emphasis on the sinlessness of the Christ (2 Cor. 5:21; Heb. 2:10; 7:26; 1 Pet. 1:19; 2:22; 3:18; 1 John 3:5), by which He qualified Himself to be the "propitiation for our sins" (Rom. 3:25; Heb. 2:17; 1 John 2:2; 4:10).

God was able to accept the offering of the blood of His Son (because He was sinless) as the payment of the penalty we deserved for our sins. He allowed the innocent to suffer for, in place of, the guilty so that those who were guilty might escape sin's penalty. By this means man may be reconciled to God. Paul uses this term in a pivotal declaration concerning the non-imputation of sin: "God was in Christ reconciling

the world unto himself, not reckoning unto them their trespasses..." (2 Cor. 5:19; cf. 1 Pet. 3:18).

The Bible also refers to the concept of God's gracious acceptance of men because of Christ's perfect life and the offering of His pure blood as "redemption." "Ye were redeemed...with precious blood, as of a lamb without blemish and without spot, even the blood of Christ: ...who...was manifested at the end of the times for your sake" (1 Pet. 1:18–20). Paul echoed Peter's theme by describing Christ as the One "in whom we have our redemption through his blood, the forgiveness of our trespasses, according to the riches of his grace" (Eph. 1:7).

God was able and willing to allow Christ to die **as if He were actually guilty** so that He might spare us from death **as if we were actually innocent**. The statement is true: "I owed a debt I could not pay, He paid my debt He did not owe." That the sinless Christ—His sacrifice of His innocent blood—is the basis or ground of God's non-imputation of sin and His corresponding imputation of righteousness to sinners is well-summarized by Paul: "Him who knew no sin he made to be sin on our behalf; that we might become the righteousness of God in him" (2 Cor. 5:21). Calvinists take Paul's words here to mean that our sins were **actually** imputed/reckoned to Christ on the cross so that he **actually became guilty** of the sins of mankind. They thereby blasphemously claim that Christ became the champion murderer, thief, liar, and fornicator of all time. This idea totally misses the apostle's point, besides teaching an outrageous concept that the Bible never teaches. Paul is reiterating Isaiah's prophetic proclamation: Christ was made to be our sin-bearer, sin offering, sin satisfaction. He bore the **penalty** for

our sins, not the **guilt** of them. God imputed to Christ only the result of—the penalty of death for—our sins, not the actual sins themselves.

As God imputed to Christ the awful **result** of our sins so that He died in our place, so God imputes to us the wonderful **result** of Christ's righteous sacrifice on our behalf. Note the crucial distinction: Not the actual personal righteousness of Christ (per Calvin), **but the result of it** is imputed to us. His righteousness is only **indirectly** related to the righteousness that God imputes to us: His righteousness produced the perfect blood which God could accept on our behalf so that He could avoid imputing sin to us, but could instead account us to be righteous. Remember, Paul wrote that righteousness was not imputed to Abraham alone, but (upon the same principle) to those "who believe on him that raised Jesus from the dead, who was delivered up for our trespasses, and was raised for our justification" (Rom. 4:22–25). (Paul coupled the resurrection of the Lord here with His death as making our justification possible because, as Barnes observed: "It rendered his work complete. His death would have been unavailing, his work would have been imperfect, if he had not been raised up from the dead."¹⁹)

We are thus justified, God imputes righteousness to us, through Christ's "one act of righteousness," namely by His "becoming obedient unto death, yea the death of the cross" (Phi. 2:8). By means of Christ's death for us, God can declare that sinners may occupy or possess the **status** of righteousness. This is the New Testament doctrine of "non-imputed sin" and of "imputed righteousness." It is actually but another way of referring to God's plan of salvation for sinners.

Who Are Those to Whom God Will Not Reckon Sin?

The General Condition upon Which God Will Not Reckon Sin

We may ask the same question another way: How may one have his sins forgiven, remitted, washed away so that he can be reckoned “righteous” or saved? (Note: While “forgiveness,” “remission,” “washing away of sins” and “salvation” are not exactly synonymous, the New Testament uses them interchangeably.) The condition of faith or belief is that upon which God imputes or reckons righteousness, as demonstrated in Abraham:

Abraham believed God, and it was reckoned unto him for righteousness.... To Abraham his faith was reckoned for righteousness.... Wherefore also it [i.e., “faith,” v. 20] was reckoned unto him for righteousness (Rom. 4:3, 9, 22).

As God reckoned righteousness to Abraham due to his faith, so He does to us: He is “the father of all them that believe,...that righteousness might be reckoned unto them” (v. 11). It was not for Abraham’s sake alone that Paul wrote these things, “but for our sake also, unto whom it [righteousness] shall be reckoned, who believe...” (v. 24).

The core message of Romans 4 is that there is no way for anyone (past, present, or future) to be justified/saved except by faith. If (1) faith is the condition upon which God imputes righteousness, and (2) righteousness is imputed only when sin is not imputed (i.e., when it is forgiven), then (3) faith is the condition upon which sin is not imputed or upon which it is forgiven.

The Nature and Definition of Justifying Faith

Calvinists insist that the “faith” which is reckoned for righteousness and upon which sin is not reckoned is “faith alone,” independent of all human efforts or works. True, as already seen, men can never be good enough to earn their justification through

their own works, for they can never be perfect in them (Rom. 4:6). Our justification is dependent on God's grace (3:24; 4:4). But does this exclude all human effort in response to God? Is justification any less by God's grace when God states certain conditions upon which He will bestow His tendered grace? Absolutely not. Have not the Calvinists read the words of Jesus in which he calls faith itself a "work of God" (i.e., a work required by God) (John 6:29)? If (1) men are saved by faith and not by works and (2) faith itself is a "work," (3) then it follows that **not all works are excluded by faith**. Clearly, the works that are unable to save (and are thus excluded in Rom. 3:20, 27–28; 4:2, 5; Eph. 2:8–9; Tit. 3:5; et al.) are works wherein one might perfectly comply with the law of God so as to deserve salvation and even boast about it. One would thereby earn such righteousness, and there would be no need for it to be reckoned upon any other basis. Such righteousness would be by works rather than by grace.

Saving, justifying faith is always an active, working obedient faith. Paul so defines his use of *faith* at both the beginning and the end of his letter to Rome. He received his grace and apostleship that he might proclaim the "**obedience of faith** among all the nations" (1:5, emp. DM). He said that the mystery that had been hidden now "is made known unto all the nations unto **obedience of faith**" (16:26, emp. DM). A "faith" that refuses or neglects to obey the Word of God is no faith at all: "Faith apart from works is barren.... Faith apart from works is dead" (Jam. 2:20, 26). While disposing of both circumcision and uncircumcision as equally ineffective for justification, Paul identified the only thing that avails (i.e., is of force, is effective, is capable of producing results)²⁰ in Christ as "faith **working** through love" (Gal. 5:5–6, emp. DM). In the same vein he wrote again: "Circumcision is nothing, and uncircumcision is nothing; but **keeping the commandments** of God" (1 Cor. 7:19, emp. DM). *Faith working through love* (Gal. 5:6)

is parallel to and explained by *keeping the commandments of God* (1 Cor. 7:19) and vice versa. Availing faith is obedient faith.

Although God had reckoned righteousness to the Roman saints based on their faith, this certainly did not exclude effort and obedience on their part. They had been made **free from sin** (sin was no longer imputed to them) **when** (not before) they “became **obedient** from the heart to that form of teaching” unto which they were delivered (Rom. 6:17–18; emp. DM).

Was Abraham, Paul’s “test case,” justified by faith without any acts or works of obedience? Hardly. “By faith Abraham...obeyed to go out” (Heb. 11:8). “By faith Abraham...offered up Isaac” (v. 17). Will anyone be so foolish as to affirm that his “faith” would have been sufficient for God to reckon it to him for righteousness had he **not obeyed** God’s directions and commands? Obviously, the works by which Abraham was **not** justified (Rom. 4:2, 5) were **not works of obedience prompted by his faith**. Just as obviously, the faith that God counted for his righteousness included such works.

James and Paul Compared

James also writes of God’s reckoning righteousness to Abraham because of his faith.

Was not Abraham our father justified by works, in that he offered up Isaac his son upon the altar? Thou seest that faith wrought with his works, and by works was faith made perfect; and the scripture was fulfilled which saith, And Abraham believed God, and it was reckoned unto him for righteousness: and he was called the friend of God. Ye see that by works a man is justified, and not only by faith (Jam. 2:21–23).

Faulty exegesis of the foregoing statement often arrays James against Paul. James quotes the same passage that Paul used in Romans 4:3 (Gen. 15:6) concerning the

righteous status of Abraham, but he uses it to show that Abraham was (as are all men) justified by works that perfected or completed his faith. When Paul says Abraham was not justified by works but by faith (Rom 4:2), but James says he was justified by works and not by faith only, there is an apparent contradiction. However, this seeming clash vaporizes when one understands that they are talking about two different types of works. Paul was writing about **works by which one might perfectly keep God's law**. Such works can justify no one because no one can perfectly keep God's law (Rom. 3:20). God, in His grace, forgives man of his sins (transgressions of His law) based on his faith and thus counts him righteous. James was writing about **works of obedience** that a living (as opposed to dead) faith requires. As no man (Abraham nor any other) can be justified by works of law, just as certainly, none can be justified **without** works of obedience that faith requires (Jam. 2:21, 24). "Paul was arguing that works [of law, DM] without faith would not justify, and James was arguing that faith without works [of obedience, DM] would not justify."²¹ Just as James was **not** teaching justification by works alone apart from any faith, so Paul was **not** teaching justification by faith alone apart from any works. There is no contradiction between James and Paul—they are both correct.

Faith Used as a Synecdoche

When Paul wrote that "faith is reckoned unto him for righteousness" to describe how God can justify the sinner, he used *faith* as a synecdoche. This figure of speech makes one element of a class stand for all of the elements of that class. *Faith* thus stands for all that God requires of man for his sins to be forgiven—God's plan of salvation—so that he is righteous before God. The Lord used *believeth* in the very same way in His familiar statement in John 3:16: "For God so loved the world, that he gave his

only begotten Son, that whosoever believeth on him should not perish, but have eternal life." Paul used *repentance* in the same figure as he addressed the Athenians: "But now he [God] commandeth men that they should all everywhere repent" (Acts 17:30b). To be consistent, the Calvinist must conclude that Paul taught the Athenians the doctrine of justification by "repentance only." If *justification by faith* means "faith alone," then *justification by repentance* must mean "repentance only." On this basis, men need not even have faith. This "repentance only" assertion is absurd, of course, but no more absurd than the assertion that *faith* means "faith only." Paul used *repentance* as a synecdoche for all that God requires of man so that God can justify him, just as he (and the Lord) used *faith*.

What Does Saving, Justifying Faith Include?

In general, we must conclude that justifying faith includes those obedient responses of men to the Gospel which are said to be necessary or precedent to, thus conditions of, remission of sins or an equivalent (i.e., salvation, justification, entering into Christ and His death, washing away of sins, righteousness, et al.). These variously involve both the alien sinner and the one who has been justified. Justifying, saving faith includes the following:

First, belief, trust, confidence, faith in Christ as God's Son and man's Savior: Jesus said, "For except ye believe that I am he, ye shall die in your sins" (John 8:24). This is why Paul wrote, "For with the heart man believeth unto righteousness" (Rom. 10:10a). This extent of faith is all that is necessary for the sinner's justification according to Calvinism, but not according to the Bible.

Second, justifying faith requires that the primary faith we have in our hearts we must confess to others, as did Peter in Cæsarea Philippi: “Thou art the Christ, the Son of the living God” (Mat. 16:16). Paul obviously did not subscribe to “faith only” as sufficient for salvation: “For with the heart man believeth unto righteousness; and with the mouth confession is made unto salvation” (note the parallel between *righteousness* and *salvation*) (Rom. 10:10). “Faith alone” is not justifying faith.

Third, furthermore, justifying faith includes repentance. We have already noticed Paul’s requirement of repentance by all in his speech in Athens (Acts 17:30). To confessing believers Peter commanded, “Repent ye, and be baptized every one of you in the name of Jesus Christ unto the remission of your sins; and ye shall receive the gift of the Holy Spirit” (Acts 2:38). Hence, we learn that God does not forgive or remit sins (He therefore continues to reckon sin) until one has repented of those sins. One cannot find a case in Scripture where God promised or conferred forgiveness before the sinner’s repentance. Repentance is a necessary action that precedes and leads to remission of sins. “Faith alone” is not justifying faith.

Fourth, justifying faith includes baptism in water for, unto, in order to receive remission of sins. There are few things more plainly set forth in the New Testament than the fact that baptism is a condition of and is necessary to forgiveness and salvation. Yet there is hardly a doctrine of Scripture that is more universally rejected and assailed by Calvinists (and others). The almost universal point of attack against God’s plan of salvation by Calvinists is at baptism. They insist that to thus view baptism somehow constitutes a doctrine of salvation by one’s own works of merit. They thereby classify baptism as a work in which a man might glory (Eph. 2:9) and a work “done in

righteousness, which we did ourselves” (Tit. 3:5a). They make this declaration entirely arbitrarily without a shred of Scriptural evidence for so doing. If baptism occupied such ground, of course we should all be obligated to deny its necessity. However, the New Testament never so depicts baptism.

Contrariwise, Paul clearly denies such concerning baptism: “Not by works done in righteousness, which we did ourselves, but according to his mercy he saved us, through the washing of regeneration and renewing of the Holy Spirit” (Tit. 3:5). Note that Paul argues here, as in Romans 4, that we cannot do sufficient works of righteousness to save ourselves, and only by God’s mercy can we be saved. But this merciful salvation is “through the washing of regeneration....” This expression is an obvious reference to baptism in water—nothing else in the Gospel comes close to fitting. In effect Paul says that baptism **is not** an act men do by which they might boast because of the merit of their own righteous work. Rather, he identified baptism in water as a part of God’s merciful plan of salvation.

When one is Scripturally taught and is baptized in order to be saved (Mark 16:16; Acts 2:38), his faith is not in himself or in his own works. Rather, such a one is “buried with him [Christ] in baptism, wherein [he is] also raised with him through faith in the working of God, who raised him from the dead” (Col. 2:12). The faith of such a person is not in his own action in baptism, but in God’s power demonstrated in raising Jesus from the dead. Such a one being baptized has faith that God is able to and will do what He has promised, namely remit his sins and thus save him because of his obedient faith. These passages (i.e., Tit. 3:5 and Col. 2:12) forever remove baptism in water unto

remission of sins from the realm of meritorious works of righteousness that a person might perform.

Christ shed His blood “unto [for, KJV] remission of sins” (Mat. 26:28). The force of this statement is that sins could not be remitted without the shedding of the blood of Christ. Baptism (along with repentance) is just as clearly affirmed to be “unto the remission of...sins” (Acts 2:38). The force of this statement is just as strong concerning baptism as the former is concerning the blood of Christ. If the shedding of Jesus’ blood was necessary on His part for remission of our sins, then just so necessary is baptism on the sinner’s part for the remission of his sins. Consistency demands that those who deny the necessity of baptism must also deny the necessity of the blood of Christ unto remission of sins. Not only this, but in Acts 2:38 “repentance” and “baptism” are identically and equally related to “remission of sins” by means of the coordinate conjunction, *and*. If baptism is **not** a condition of forgiveness, then neither is repentance. If repentance **is** a condition of pardon (and it is without exception in the Bible), **then so must baptism be**. The Holy Spirit placed both repentance and baptism on the same side of “remission of sins, and they both precede it and lead to it.

The Lord did not say, “He that believeth is saved and may be baptized,” but “He that believeth and is baptized shall be saved” (Mark 16:16). Being “born of water and the Spirit” (baptized in water by the Spirit’s direction—His Word) is necessary to enter the kingdom of God (John 3:5). Ananias commanded Saul, “Arise, and be baptized, and wash away thy sins, calling on the name of the Lord” (Acts 22:16). Note that Saul’s sins were still reckoned to him before and until he was baptized, in which act they would be

“washed away.” In this way (i.e., by being baptized) he would call on the name of the Lord for salvation.

In baptism, not before, we come “into Christ” (Rom. 6:3; cf. Gal. 3:27) where alone salvation is available (2 Tim. 2:10). From baptism, not before, we arise to “walk in newness of life” (Rom 6:4). Incidentally, in Romans 6:3–4 Paul reviews the “form of teaching” to which the Romans had been obedient and whereby they were “made free from sin” (vv. 17–18), as earlier noticed. Baptism is part of that doctrine which they obeyed unto freedom from sin.

Paul also describes Salvation and redemption under the figure of “putting on Christ”: “For as many of you as were baptized into Christ did put on Christ” (Gal. 3:27). The force of these words is powerful indeed. Note first the phrase, *baptized into Christ*, already seen in Romans 6:3. It would be folly to argue that anyone could be saved without being in or “putting on Christ” (another way of describing one who is “in Christ” [Rom. 6:3]). Such would constitute a denial of the very foundation of the Gospel. How then does one “put on Christ”?

Let us imagine two columns on the page. The left-hand column bears the heading, ***Those Who Have Been Baptized***; the right-hand, ***Those Who Have Put on Christ***. By Paul’s inspired dictum, **God will not list any person on the right who is not first listed on the left**. The limiting clause is very specific: *for as many of you as*—the very same names belong in both lists. Not one has “put on” Christ who has not been baptized. Stated positively, everyone who has put on Christ has done so by being Scripturally baptized. Only twice does the Bible tell us how one gets into Christ, and in both cases we read that we “baptized into Christ” (Rom. 6:3; Gal. 3:27). The Scriptures

do not inform us of any other means of “coming into” or “putting on” Christ besides baptism. What does this say of the necessity of baptism?

The apostle Peter declared to his readers (which includes us) that baptism “doth now save you” (1 Pet. 3:21). It is significant that each of the detailed cases of conversion recorded in the book of Acts is consummated in baptism.

But let us consider why (in addition to the fact that the inspired writers affirm such consistently) baptism is essential to justification. Earlier we gave some attention to the fact that the ground and basis of man’s justification is solely the pure and perfect blood of Christ: “Apart from shedding of blood [particularly that of Christ] there is no remission” (Heb. 9:22b).

However, men are not the recipients of the forgiving efficacy of His blood unconditionally (and therefore universally). Men must somehow be able to access Jesus’ precious and pure blood (for He never sinned) that He willingly poured out in Calvary’s cruel crucifixion. The principal theme of the New Testament is to teach men the means of access to the power of the blood of Christ and to persuade them to do so to their own salvation. This is why Paul said the Gospel is “the power of God unto salvation” (Rom. 1:16); the Gospel tells us this means.

The blood of Christ is the “cleansing agent” for sin. John reminded the saints in the seven churches of Asia that Christ “loved us, and washed us from our sins in his own blood” (Rev. 1:5, KJV). The vast throng John saw worshiping in Heaven was composed of those who had “washed their robes, and made them white in the blood of the Lamb” (Rev. 7:14). The old hymn has it exactly right: “What can wash away my sin? Nothing but the blood of Jesus.” If we can now learn **when** sins are washed away, we

will have the answer to the question of **how we may access** the blood of Christ so as to be justified by it. This information is stated clearly: Ananias commanded Paul (then known as Saul), “Be baptized, and wash away thy sins” (Acts 22:16). Some are wont to accuse us of believing in “water salvation” when we call attention to this passage, as if we believed water could somehow wash away sins. If this verse (or any other) taught such then I would certainly believe it and teach it. However, the New Testament never states or implies, here or elsewhere, that water can wash away any sin (were this true Christ could have stayed in Heaven and perhaps Pontius Pilate could have been absolved). It teaches quite the contrary.

Acts 22:16 does not even hint at the cleansing agent, much less indicate that it is water. We have already seen that it is the blood of Christ. What then does Acts 22:16 tell us about baptism? It tells us **when, the act in which**, sins are washed away **in the blood of Christ** and identifies the when, the act, as baptism. Romans 6:3 actually combines the respective roles of baptism and the blood of Christ as they relate to man’s justification: “Or are ye ignorant that all we who were baptized into Christ Jesus were baptized into his death?” The death of Christ wherein He shed His blood can alone provide our salvation. His blood can cleanse us only when we follow God’s appointed way of receiving the benefits of His death—cleansing by His blood. God’s appointed way for men to come into the benefits of His blood is baptism—by being “baptized into his death.” Furthermore, the New Testament never tells us any **other** way to gain such access. The force of Acts 22:16, Revelation 1:5; 7:14, and Romans 6:3 in combination is the following conclusion: No baptism, no blood; no blood, no cleansing from sin. And of course, from a host of other passages: no cleansing of sin, no salvation (Rom. 6:23, et al.).

The reader should not conclude that the Scriptures teach or that we are contending that baptism alone is the sole condition of pardon. This would be as great an error as the faith-alone contention. Our contention is actually two-fold: (1) The faith upon which God will not reckon our sins to us, and upon which He will reckon righteousness to us (because, having been forgiven, we thereby are righteous), includes baptism as its culminating act. (2) While baptism is not the sole condition of pardon, it is most certainly a condition (i.e., the final condition) upon which God forgives the alien sinner of his sins on the merits of the blood of His Son. The foregoing statements of Scripture concerning baptism have to be tortured to make them mean anything else or less.

Fifth, when God has so reckoned men righteous, making them His children, He continues not to reckon sin to them as they continue to obey Him: “If we walk in the light, as he is in the light, we have fellowship one with another, and the blood of Jesus his Son cleanseth [literally, “keeps on cleansing,” DM] us from all sin” (1 John 1:7). When we as His children sin, if we will return to Him in penitence and confession, He “is faithful and righteous to forgive us of our sins, and to cleanse us from all unrighteousness” (v. 9).

Conclusion

The man to whom God will not reckon sin is the one to whom God extends forgiveness. This is done out of the grace of God and on the merits of the death of Christ in which He shed His sinless blood. One receives this initial forgiveness in only one way: through an obedient faith in response to the Gospel, culminating in baptism in which one’s sins are “washed away” in the blood of Christ (Acts 22:16; Rev. 1:5). When one has thereby been forgiven, God then reckons to him righteousness because of his

obedient faith. One then has the responsibility to live so as to deny “ungodliness and worldly lusts” and “live soberly and righteously and godly in this present world” (Tit. 2:12). When one thus strives to “walk in the light” of Truth and righteousness, “the blood of Jesus his Son cleanseth [lit., keeps on cleansing] [him] from all sin” (1 John 1:7).

Endnotes

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1. All Scripture quotations are from the American Standard Version unless otherwise indicated.
 2. Gerhard Kittel, ed., *Theological Dictionary of the New Testament* (Grand Rapids, MI: Wm. B. Eerdmans Pub Co., 1967), 4:284–92.
 3. Walter Bauer, *A Greek-English Lexicon of the New Testament and Other Early Christian Literature*, trans. William F. Arndt, F. Wilbur Gingrich (Chicago, IL: University of Chicago Press, 1957), p. 196.
 4. W. E. Vine, *An Expository Dictionary of New Testament Words* (Westwood, NJ: Fleming H. Revell Co., 1966 1-vol. ed.), 2:285.
 5. Vine, 3:298.
 6. Joseph Henry Thayer, *A Greek-English Lexicon of the New Testament* (New York, NY: Harper and Brothers, 1889, cor. ed.), p. 149.
 7. This verse is often misquoted as “All have sinned and **have fallen** short of the glory of God” (emph. DM), as if Paul were being redundant. This misquote produces a misapprehension of Paul’s statement. The apostle used two different tenses to describe and emphasize man’s perpetual record of sinfulness. *Have sinned* is an aorist indicative verb form which describes the occurrence of action in the past (in this case, all of man’s history), while *fall short* is a present indicative form, signifying action which is now in progress. The idea of the statement is that sin has characterized all men who have lived and continues to do so.
 8. That men are unable to earn their salvation by means of their own righteousness by no means implies that moral and ethical attributes of personal righteousness are unimportant or unnecessary. The Bible constantly urges these upon us and warns us that they will be factors in our final judgment (Mat. 5:6; 12:37; 25:35–46; Rom. 14:12; 1 Cor. 6:9–11; 2 Cor. 5:10; et al.).
 9. The respected R.L Whiteside argues forcefully that Paul’s arguments on justification and imputed righteousness in Romans 4 are directed at the Judaizing teachers (*A New Commentary on Paul’s Letter to the Saints at Rome* [Clifton, TX: Mrs. C.R. Nichol, 2nd ed., 1948], pp. 86–92, 94–96, 110). He therefore concludes that these arguments and statements do not apply to the salvation of alien sinners, but only to those who are already children of God and the means by which they continue to obtain forgiveness. I agree that Paul primarily addressed the Jewish brethren who were seeking to bind the law of Moses (at least parts of it) on Gentile Christians. However, while the specific conditions God requires of alien sinners and of saints, respectively, are different, the basis of and the principle involved in the non-imputation of sin and the imputation of righteousness to both classes is the same. I therefore have approached Paul’s statements as applying in principle to both. In fact, Whiteside has difficulty discussing Paul’s arguments without making some applications to alien sinners (see pp. 96–97).
 10. John McClintock and James Strong, *Cyclopedia of Biblical, Theological, and Ecclesiastical Literature* (Grand Rapids, MI: Baker Book House, 1969 rep.), 4:1103.
 11. Not so very far from this Catholic view is the concept some brethren are now affirming. They are alleging that the Holy Spirit in some direct “supra-literary” way (i.e., in addition to, over and above, what He does through His inspired Word), produces “the fruit of the Spirit” and strengthens us spiritually. The terminology used by Catholic theologians and by such brethren is different, but we have difficulty seeing much distinction between the two concepts in principle.

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12. John Calvin, *The Institutes of the Christian Religion*, 2, 16:6.
 13. John Gill, *A Body of Divinity* (Grand Rapids, MI: Sovereign Grace Pub. Co., 1971), p. 505.
 14. *The Works of John Owen*, ed. William Goold (Banner of Truth Pub., 1965), 5:175.
 15. William G. T. Shedd, *Commentary on Romans* (Grand Rapids, MI: Baker Book House, 1980 rep.), p. 98.
 16. Whiteside, p. 98.
 17. Albert N. Arnold, *An American Commentary on the New Testament—Commentary on Romans*, ed. Alvah Hovey, 4:105.
 18. Albert Barnes, *Notes on the New Testament—Romans* (Grand Rapids, MI: Baker Book House, 1959), p. 105
 19. Barnes, p. 112.
 20. Vine, 1:90.
 21. Whiteside, p. 95.

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