

Series: 2 Corinthians
Title: Not Imputing Their Tresspasses
Text: 2 Corinthians 5: 18-21
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2 Corinthians 5: 18: And all things *are* of God, who hath reconciled us to himself by Jesus Christ, and hath given to us the ministry of reconciliation; 19: To wit, that God was in Christ, reconciling the world unto himself [not only his elect from among the Jews, but also his elect from among the Gentiles], not imputing their trespasses unto them;...21: For he hath made him *to be* sin for us, who knew no sin; that we might be made the righteousness of God in him...19:...and hath committed unto us [the margin: ‘hath put in us’] the word of reconciliation. 20: Now then we are ambassadors for Christ, as though God did beseech *you* by us: we pray *you* in Christ’s stead, be ye reconciled to God.

Proposition: God has by himself reconciled his people to himself in Christ on the cross so that when he does not impute sin to us, it is because it is fact that before God, we have no sin to impute.

ENEMIES

The fact God’s people needed God to reconcile us to himself declares that we are enemies to God by nature. The law we broke is called in scripture, enmity. The law must be honored and justice upheld so it can be removed and God can be at peace with us.

Still, God’s thoughts toward his elect in Christ have never been enmity. God said of his elect,

Jeremiah 31: 3:...I have loved thee with an everlasting love...

Malachi 3: 6: I am the LORD, I change not; therefore ye sons of Jacob are not consumed.

Romans 5: 8...God commendeth his love toward us, in that, while we were yet sinners, Christ died for us.

Yet, we were made sin by Adam’s disobedience. Due to this fact, God imputed sin to us.

Romans 5: 12: Wherefore, as by one man sin entered into the world, and death by sin; and so death passed upon all men, for that all have sinned:

God made Adam the legal head and father of all his children. All Adam’s children were in Adam and legally represented by Adam. So when Adam broke God’s law, by Adam’s disobedience, all Adam’s children were made sin in him. And so, God imputed sin to all Adam’s children—“*for that all HAVE sinned.*” The margin says “in whom all have sinned.” God imputed sin to all Adam’s children because in Adam all have sinned.

Romans 5: 18...by the offence of one *judgment came* upon all men to condemnation;...19: For as by one man’s disobedience many were made sinners,..

It says that Adam made us sin by his offense. So due to the fact that we were made sin by Adam’s disobedience, God imputed sin to us all. So the enmity that had to be removed before God could be at peace with his people was the enmity of offended justice—the enmity of God’s broken law.

Ephesians 2: 14: [Christ] is our peace, who hath made both one, and hath broken down the middle wall of partition 15: Having abolished in his flesh the enmity, *even* the law of commandments *contained* in ordinances; for to make in himself of twain one new man, *so* making peace;

Also, from us toward God, the corrupt nature we received from Adam by natural generation is enmity against God.

Romans 8: 6: For to be carnally minded *is* death; but to be spiritually minded is life and peace 7: Because the carnal mind *is* enmity against God: for it is not subject to the law of God, neither indeed can be. 8: So then they that are in the flesh cannot please God.

Colossians 1: 21: And you, that were sometime alienated and enemies in your mind by wicked works, yet now hath he reconciled 22: In the body of his flesh through death,...

It is this enmity in our minds by our wicked works that kept us from believing on Christ.

John 3: 19: And this is the condemnation, that light is come into the world, and men loved darkness rather than light, because their deeds were evil. 20: For every one that doeth evil hateth the light, neither cometh to the light, lest his deeds should be reprov'd.

Sinner's use many reasons for not believing on Christ and for not making whatever sacrifice necessary to assemble with God's saints under the gospel. But God says it is because all their deeds—including their very best religious deeds—are evil. So they refuse to have their self-made righteousnesses reprov'd as evil by Christ the Light.

Therefore, in their carnal minds, God is their enemy. They hate Christ, neither will they come to Christ. The things of the Spirit of God are foolishness to them. And they hate his saints.

Never forget, this is all God's elect by nature. Before Christ put the word of reconciliation in Paul, he was exceeding mad against God, his Christ and his saints. So were we!

So the fact God's elect need God to reconcile us to himself declares that we were the enemies of God. That means our justification and peace and reconciliation is not of us!

ALL THINGS ARE OF GOD

2 Corinthians 5: 18: And all things are of God, who hath reconciled us to himself by Jesus Christ...19: To wit, that God was in Christ, reconciling the world unto himself,...

God's elect, scattered throughout the world considered God our enemy so reconciliation could never have originated in us and never be accomplished by us—**ONLY BY GOD!**

Jeremiah 29: 11: For I know the thoughts that I think toward you, saith the LORD, thoughts of peace, and not of evil, to give you an expected end.

God's eternal council and covenant between he and Christ before the foundation of the world was a council and covenant of peace. He gave the work of making peace to Christ to accomplish on the cross. So God came down in human flesh. The Son of God made flesh was God in Christ reconciling the world of his elect unto himself.

Genesis 22:8: And Abraham said, My son, God will provide himself a lamb for a burnt offering:...

Christ Jesus is God providing himself a lamb and God himself is the lamb. Paul called the church “the church of God, which he hath purchased with his own blood.” (Acts 20: 28)

Hebrews 2: 17: Wherefore in all things it behoved him to be made like unto his brethren, that he might be a merciful and faithful high priest in things pertaining to God, to make reconciliation for the sins of the people.

NOT IMPUTING THEIR TRESPASSES

2 Corinthians 5: 19: To wit, that God was in Christ, reconciling the world unto himself, not imputing their trespasses unto them...

Here we have the most comforting word to believers if we can simply bow to scripture. Since God in Christ accomplished reconciling his people to himself, God will not impute trespasses to them.

Brethren, my desire in preaching this passage is for Christ to be exalted and for every believer to enter into the joy of knowing how God imputes and what it means to us. If you hear this it will bring you the utmost comfort and assurance!

According to every use of the word in scripture, God only imputes fact? God only imputes to a man what the man is. I hear men correctly say that imputation is an accounting term. When an accountant totals the amount you have in your savings, he accounts or imputes that you have that exact figure in your savings. He does not put that amount in your savings by accounting. But rather, he accounts that amount because it is the fact. That is how scripture defines imputation. Let's see some examples:

Leviticus 7: 18: And if *any* of the flesh of the sacrifice of his peace offerings be eaten at all on the third day, [his sacrifice] shall not be accepted, neither shall [righteousness] be imputed unto him that offereth it: it shall be an abomination, and the soul that eateth of it shall bear his iniquity.

God forbid the flesh of the sacrifice of a man's peace offerings be eaten on the third day. So when a man did it, it was an abomination, sin. Due to that fact it was sin, God says righteousness shall not be imputed unto him. Due to the fact it was sin, sin shall be imputed to him. Then the man shall be punished.

Leviticus 17: 3: What man soever there be of the house of Israel, that killeth an ox, or lamb, or goat, in the camp, or that killeth it out of the camp, 4: And bringeth it not unto the door of the tabernacle of the congregation, to offer an offering unto the LORD before the tabernacle of the LORD; blood shall be imputed unto that man; he hath shed blood; and that man shall be cut off from among his people:

When a man shed the blood of an ox, lamb or goat and brought it not to the door of the tabernacle to offer an offering unto the LORD, it was sin. Therefore, God says blood shall be imputed unto that man because he hath shed blood. It was due to the fact that he shed blood that blood was imputed to him. Then the man would be punished.

In 1 Samuel 22, King Saul thought it fact that Ahimelech committed treason by enquiring of God for David while knowing David was enemy to the king. Thinking this fact, Saul imputed treason to Ahimelech. But Ahimelech said the fact was he did not commit treason because he did not enquire of the Lord while knowing David was the king's enemy because was not his enemy but was faithful. So Ahimelech asked Saul not to impute sin to him that was not fact.

1 Samuel 22: 15: Did I then begin to enquire of God for him? be it far from me: let not the king impute *any* thing unto his servant, *nor* to all the house of my father: for thy servant knew nothing of all this, less or more.

Both these men knew that to impute is to impute fact. Saul imputed treason because he thought it fact. Ahimelech said do not impute treason to me because it is not fact.

Psalm 106: 30: Then stood up Phinehas, and executed judgment: and so the plague was stayed. 31: And that was counted unto him for righteousness unto all generations for evermore.

Phinehas was a type of Christ. When no one else would, Phinehas stood up and executed judgment. He killed two people of noble birth in the act of fornication and God stayed the plague. Due to the fact it was a righteous act, unto all generations afterward who spoke of that act, it was counted what God declared it was, a righteous act.

Rom 2: 26: Therefore if the uncircumcision keep the righteousness of the law, shall not his uncircumcision be counted for circumcision?

If a Gentile, uncircumcised outwardly in the flesh, keep the righteousness of the law, shall not God count him the true circumcision? Paul is declaring it is not outward works of the flesh that makes one righteous or makes one a true Jew. It is circumcision of the heart performed by God by which a sinner is brought to believe on Christ who made us righteous by his obedience. So if a Gentile is regenerated by God so that he believes on Christ, though he is uncircumcised in the flesh, God counts him to be the true circumcision, a true Jew, an Israelite indeed, one who has truly kept the righteousness of the law. *“For he is not a Jew, which is one outwardly; neither is that circumcision, which is outward in the flesh: But he is a Jew, which is one inwardly; and circumcision is that of the heart, in the spirit, and not in the letter; whose praise is not of men, but of God.”* (Rom 2: 28-29) God is not treating him as if he is the circumcision who kept the righteousness of the law, God is imputing to him what he is by Christ’s work on the cross and by the Spirit’s work in the heart. It is the same thing Paul said in Romans 9, *“What shall we say then? That the Gentiles, which followed not after righteousness, have attained to righteousness, even the righteousness which is of faith. But Israel, which followed after the law of righteousness, hath not attained to the law of righteousness. Wherefore? Because they sought it not by faith, but as it were by the works of the law. For they stumbled at that stumblingstone.”* (Rom 9: 30-32)

1 Corinthians 4: 1: Let a man so account of us, as of the ministers of Christ, and stewards of the mysteries of God.

Paul says let a man so account of us what God has in fact made us, ministers of Christ and stewards of the mysteries of God.

2 Peter 3:15: And account that the longsuffering of our Lord is salvation;

Peter says account God’s longsuffering what it in fact is, salvation.

Romans 5: 13: (For until the law sin was in the world: but sin is not imputed when there is no law. 14: Nevertheless death reigned from Adam to Moses, even over them that had not sinned after the similitude of Adam’s transgression, who is the figure of [Christ] that was to come.

After declaring that God imputed sin to all men because we have sinned in Adam, Paul proves it by this statement. From Adam until Moses God gave no law. And God will not impute sin where someone has not been made sin under the law. Yet, even to them that had not sinned by breaking a known law as did Adam,

God imputed sin and death reigned. It proves that all have sinned in Adam when Adam broke God's law and for that reason, God imputed sin to us.

Imputation is not God "*treating us as if.*" God did not impute sin to us and treat us as if we were sin. Also, Romans 5:13-14 shows that we were not made sin "*by imputation.*" If imputing sin to us made us sin then it would not have mattered that there was no law from Adam until Moses. God could have imputed sin to us and made us sin regardless of the fact the law was not given until Moses. But it says God imputed sin to us because by one man's disobedience to a known law of God many were made sinners. Imputation is fact, not supposition.

Now, here is the joy for the believer! Seeing that God only imputes what is fact, when our text says God does not impute the trespasses of his people unto them, it is because before the all-knowing just Judge of heaven, we have no trespasses to impute! Listen to how emphatic Paul declares our state in Christ before God:

Romans 6: 2:...How shall we that are dead to sin live any longer therein?... 6: Knowing this, that our old man is crucified with him, that the body of sin might be destroyed, that henceforth we should not serve sin. 7: For he that is dead is freed [justified] from sin...11: Likewise reckon ye also yourselves to be dead indeed unto sin, but alive unto God through Jesus Christ our Lord.

Colossians 3: 3: For ye are dead, and your life is hid with Christ in God.

Notice, that it is not only the guilt of our iniquity and sins that is gone but the iniquity and sins themselves!

Jeremiah 50: 20: In those days, and in that time, saith the LORD, the iniquity of Israel shall be sought for, and there shall be none; and the sins of Judah, and they shall not be found: for I will pardon them whom I reserve.

Psalms 103:12: As far as the east is from the west, so far hath he removed our transgressions from us.

Isaiah 44:22: I have blotted out, as a thick cloud, thy transgressions, and, as a cloud, thy sins: return unto me; for I have redeemed thee.

Isaiah 43:25: I, even I, am he that blotteth out thy transgressions for mine own sake, and will not remember thy sins.

Hebrews 10:17: And their sins and iniquities will I remember no more.

Believer, God uses the words "sins, transgressions and iniquities" to show us that all and every kind of sin we have committed is gone. When God refuses to impute your sins, transgressions and iniquities to you, it is because God only imputes fact. God is not treating you as if you have no transgressions. God will not impute sin to you because he has removed it so thoroughly that before the all seeing eye of God you have no record of sin in existence. Before God you have no trespasses to impute. But how can this be?

FOR HE HATH MADE HIM SIN FOR US

2 Corinthians 5: 21: For he hath made him *to be* sin for us, who knew no sin;

The reason we have no sin to impute is because God hath made Christ sin for us. Christ knew no sin. Therefore, according to the scriptural use of God imputing only what is fact, there was no sin to impute to Christ. Therefore, the LORD God had to make him sin in order that sin could be imputed to him and he be

made a curse for us and he be punished instead of his people and justice be satisfied for us and we be redeemed from the curse of the law. God did this:

2 Corinthians 5: 21:...that we might be made the righteousness of God in him.

As factually as he hath made him sin, Christ hath made his people the righteousness of God in him. When God imputes righteousness to the believer it is because Christ made us the righteousness of God in him.

Romans 5: 19: For as by one man's disobedience many were made sinners, so by the obedience of one shall many be made righteous.

Sinner, be ye reconciled to God. Surrender unto him. All who he reconciled shall be made by the Spirit to surrender.

Through faith in Christ, God will not impute sin to the believer because of the fact that Christ was made sin and removed our sin by his blood so that his people have no sin to impute.

And God imputes righteousness to the believer because of the fact that by Christ's obedience, we are made the righteousness of God in him!

This is the blessing of imputation according to the scriptures.

Amen!