



CHRISTIAN EDUCATION: LESSON 170

Negative imputation – In negative imputation God imputes or transfers our sins and guilt to Jesus’s account, our substitute, and in doing so forgives our sins. The negative aspect of this imputation is grounded on the atoning work of Christ, that is, the passive obedience of Christ, who bore the wrath and curse of God against sin for us and in our place. In doing this He satisfied the just demand of God.

In the Old Testament animal sacrifices symbolized the transfer of sin from the people to the sacrifice, becoming a substitute atonement in place of sinners. These animal sacrifices foreshadowed the ultimate sacrifice of Jesus Christ. The Old Testament also prophesied the substitutionary death of the coming Messiah, Servant of God, for the atonement and forgiveness of His people (Isaiah 53:1-12).

In Matthew 20:28 Jesus said, “The Son of Man came not to be served but to serve, and to give His life as a ransom for many” (John 1:29; 10:11). On the cross, all the sins of His people were laid upon Jesus, and as our substitute and sin-bearer, Christ was judicially cursed and thus bore the infinite and unbridled wrath of God against all the sins of all His people (John 19:30; Galatians 3:13).

Because of His penal substitutionary atonement Christ bore the judicial sentence and penalty of our sins, past, present and future, fully and sufficiently satisfying the justice of God. And thus we obtain forgiveness for our sins, and become legally free from the condemnation and debt of our sins (Acts 10:43; 13:38-39; Romans 4:7-8; 7:6; 8:1-2; Ephesians 1:7; Colossians 1:14; Hebrews 9:26).

Positive imputation – In positive imputation God imputes or transfers Christ’s perfect righteousness to our account, and in doing so counts us as righteous. The positive aspect of this imputation is grounded on the active obedience of Christ, living the righteous life, perfectly obeying the law of God. In His incarnation Christ placed Himself under the law and fulfilled what the law demanded of sinful man (Matthew 3:13-15; John 4:3; Romans 5:19; 10:4; Galatians 4:4-5; Philippians 3:9; Hebrews 4:15; 5:8-9).

The great exchange – The doctrine of justification, the double imputation, is also known as the great exchange. The sins of His people are imputed to Christ’s account, and the righteousness of Christ is imputed to His people’s account. Because of us Christ was forsaken and cursed by God, and because of Christ we are declared righteous and just by God.

There are many passages which express both aspects of Christ’s work for us and in our place (Isaiah 53:11; Zechariah 3:1-5; Romans 8:3-4; 1 Peter 3:18). One of the clearest verses is 2 Corinthians 5:21 where Paul writes, “For our sake He made Him to be sin who knew no sin [negative], so that in Him we might become the righteousness of God [positive].” Because of our sins God counted and treated Jesus as a sinner, as a law-breaker; and because of Jesus’s righteousness God counts and treats us as righteous, as law-keepers. It is important to remember that to impute means to reckon or to count, and so in this double imputation though Jesus is treated as a sinner, He does not actually or inherently become a sinner; and in the same way though sinners are treated as righteous, they do not actually or inherently become righteous. In justification we are positionally declared just, but practically we are still sinners. As Luther put it, we are “simul iustus et peccator,” meaning we are “at the same time just and sinner.”

We are judged innocent by Christ’s death, and judged righteous by His life. When God looks at us He sees the perfect righteousness of Christ, and thus declares us just. Only through such a doctrine of imputation is the law of God fulfilled. God Himself satisfied His own twofold requirements, by punishing sin and providing righteousness. Both conditions are essential for sinners’ justification and salvation. And thus God remains at the same time “just and the justifier of the one who has faith in Jesus” (Romans 3:26).