



INTRODUCTION

‘I am the master of my fate, I am the captain of my soul,’ William Ernest Henley’s (1849–1903) closing words to his famous poem, *Invictus*, aptly describe the spirit of the age.¹ In the Western post-Enlightenment world the individual is the hero and does not have to submit to anyone or anything. In other cultures and times, individuals were bound to communities and saw their identity wrapped up in these social bonds. But we now live in a world where we have turned our cameras, which once looked to the world around us, to ourselves. The ‘selfie’ has entered our cultural lexicon and is one more sign that the individual is accountable to no one and shapes his own life and destiny. In such an environment a book on the doctrine of imputation might seem out of place. Why discuss a doctrine that does not resonate with the prevailing cultural winds?

1. William Ernest Henley, *Echoes of Life and Death: Forty-Seven Lyrics by William Ernest Henley* (Portland, ME: Thomas B. Mosher, 1908), 7.

The simplest answer is, the doctrine of imputation is a biblical teaching and deserves serious study and reflection. Moreover it reminds us that, despite our claims of unfettered freedom, we are all bound to the actions of two people, Adam and Christ. The doctrine of imputation explains many key elements of these bonds. What, however, does the verb *to impute* mean? A basic definition is, to assign something to another. In accounting, someone can impute or assign a credit or debit to an account. In social interaction, someone can impute or assign false motives to someone's actions. In theological terms, *to impute* has historically been a term employed to explain how God assigns guilt, for example. In Leviticus 17:4, we read of the Lord *imputing* bloodguilt to the man who does not bring the required sacrifice to the tabernacle. In older translations of the Bible, we read of God assigning or crediting a person with the status of righteous, that is, they have fulfilled the requirements of the law: 'And therefore it was imputed to him for righteousness' (Rom. 4:22; KJV).

In historic Reformed theology theologians have reflected upon these and other texts and concluded that God employs a threefold imputation in the course of the redemption of the elect. First, God imputes Adam's first sin to all human beings. Second, in the redemption of the elect, He imputes the sins of the elect to Christ. And third, He imputes Christ's righteousness, or His obedience, to the elect. While they are not the only texts that discuss this threefold imputation, two Pauline passages have featured in the classic Reformed view. The first is Romans 5:12-21, though verse 19* sufficiently captures the essence of the passage: 'For as by the one man's disobedience the many were constituted sinners, so by the one man's obedience the many will be constituted righteous.' The second text is 2 Corinthians 5:17-21, though verse 21 contains the key statement: 'For our sake he made him to be sin who knew no sin, so that in him we might become the righteousness of God.' For historic Reformed theology, the doctrine of imputation typically incorporates these and other biblical texts in its treatment of the consequences of Adam's first sin and the effects of Christ's obedience.

The Westminster Confession (1647), for example, states: ‘They,’ Adam and Eve, ‘being the root of all mankind, the guilt of this sin was imputed; and the same death in sin, and corrupted nature, conveyed to all their posterity descending from them by ordinary generation’ (VI.iii). And conversely, in its explanation of the doctrine of justification, the Confession states, ‘Those whom God effectually calleth, he also freely justifieth: not by infusing righteousness into them, but by pardoning their sins, and by accounting and accepting their persons as righteous; not for anything wrought in them, or done by them ... but by imputing the obedience and satisfaction of Christ unto them, they receiving and resting on him and his righteousness, by faith’ (XI.i). But as common as these historic statements are, the broader church has not always agreed with such conclusions, and even some within the Reformed community have disagreed with elements of the classic doctrine of imputation.

CURRENT STATE OF THE DOCTRINE

Briefly stated, the history of the reception of the doctrine of imputation is complex and involves many twists and turns. As such, any treatment of the doctrine requires due attention to its origins, development, and reception. But in the big picture, the churches of the Protestant Reformation, both Lutheran and Reformed, have embraced the doctrine of imputation.² The Roman Catholic Church famously rejected it in its official response to the Reformation in the Council of Trent (1547).³ Since the Reformation theologians of the Reformed tradition have defended classic threefold imputation, though there have undoubtedly been those who disagreed with portions of it, such as with the debates over the active obedience of Christ in the sixteenth and seventeenth centuries. Moreover,

2. See, e.g., Belgic Confession, §XXII-XXIII; Heidelberg Catechism, qq. 60-64; Westminster Confession of Faith, XI; Larger Catechism, qq. 70-73; Shorter Catechism, q. 33; Augsburg Confession, IV; Apology of the Augsburg Confession, IV; Formula of Concord, Epitome, III; Solid Declaration, III.

3. Council of Trent, Session VI, 13 Jan 1547, ‘Decree on Justification.’

Reformed theologians in the sixteenth century debated the precise nature of Adam's imputed guilt, whether it came through means or apart from them, namely, mediate versus immediate imputation.

Debates over the precise nature of imputation raged in the nineteenth-century American Presbyterian scene, but the doctrine remained intact through the efforts of Old Princeton theologians like Charles Hodge (1797–1878) and B. B. Warfield (1851–1921).⁴ In the contemporary period the doctrine of imputation has been criticized and defended. On this front, representatives of the so-called New Perspective on Paul have been some of the most vocal critics of the doctrine.⁵ Theologians devoted to the traditional view of imputation have manned the ramparts of the Reformed system of doctrine and defended the imputation against criticisms and rejections.⁶ In all of these debates, however, there are two noticeable trends.

First, critics and defenders typically fight on a very small Pauline battlefield—the so-called undisputed Pauline corpus.⁷ Can

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4. Charles Hodge, 'The Christian Spectator on The Doctrine of Imputation,' *The Biblical Repertory and Princeton Review* 3 (1831): 407-43; idem, 'Inquiries Respecting the Doctrine of Imputation,' *Biblical Repertory and Princeton Review* 2 (1830): 425-72; idem, 'The Doctrine of Imputation,' in *Theological Essays: Reprinted from the Princeton Review* (New York: Wiley and Putnam, 1846), 195-217; B. B. Warfield, 'Imputation,' in *Studies in Theology* (Edinburgh: Banner of Truth, 1988), 301-12.
 5. See, e.g., N. T. Wright, *Justification: God's Plan and Paul's Vision* (Downers Grove: InterVarsity Press, 2009), 135-36, 157-58, 232-33; Michael F. Bird, 'Incorporated Righteousness: A Response to Recent Evangelical Discussion Concerning the Imputation of Christ's Righteousness in Justification,' *JETS* 47/2 (2004): 253-75.
 6. See, e.g., Cornelis Venema, 'Calvin's Doctrine of the Imputation of Christ's Righteousness: Another Example of "Calvin vs. the Calvinists"?' *MAJT* 20 (2009): 15-47; D. A. Carson, 'The Vindication of Imputation: On Fields of Discourse and Semantic Fields,' in *Justification: What's At Stake in the Current Debates*, ed. Mark Husbands and Daniel J. Treier (Downers Grove: InterVarsity, 2004), 46-78; John Piper, *Counted Righteous in Christ: Should We Abandon the Imputation of Christ's Righteousness?* (Wheaton: Crossway, 2002).
 7. Cf. e.g., N. T. Wright, *What St. Paul Really Said: Was Paul of Tarsus the Real Founder of Christianity?* (Grand Rapids: Eerdmans, 1997); Cornelis P.

such a narrow exegetical section decide a doctrine that purports to represent the teaching of the whole of Scripture? From one vantage point the answer to this question is, yes. We can draw correct global doctrinal conclusions from any one portion of Scripture and rest assured it will be consistent with the rest of Scripture given the Bible's verbal plenary inspiration. But if we only examine a small portion of Scripture and then attempt global conclusions, we run the risk of misinterpreting one part in the absence of the consideration of the whole. We also may present starved doctrinal conclusions that lack nourishment from the rest of the canon of Scripture. Such doctrinal accounts run the risk of being theologically anorexic. The doctrine of imputation, or any doctrine for that matter, must rest on the collective testimony of Scripture, not simply a few isolated Pauline texts.

Second, despite the doctrine's well-attested pedigree as a load-bearing pillar for the doctrine of justification, I have not found a treatment of imputation that deals with the history, exegesis, and both sides of the issue, namely, imputed guilt and righteousness. John Murray (1898–1975) wrote journal articles that were eventually published as a small book on the imputation of Adam's sin.⁸ Conversely, Brian Vickers published his doctoral dissertation on Paul's theology of imputation, a book that focuses upon the question of imputed righteousness.⁹ Various treatments of the doctrine either appear in broader treatments of the doctrines of justification or original sin but rarely can one find a monograph that deals with both imputed guilt and righteousness. One of the few treatments of threefold imputation appears in Caspar Wistar Hodge Jr.'s (1870–1937) brief article in the *International Standard Bible Encyclopedia*.¹⁰ As useful and valuable as these resources are,

Venema, *The Gospel of Free Acceptance in Christ: An Assessment of the Reformation and New Perspective on Paul* (Edinburgh: Banner of Truth, 2006), 148.

8. John Murray, *The Imputation of Adam's Sin* (Philipsburg: P & R, 1977).

9. Brian Vickers, *Jesus' Blood and Righteousness: Paul's Theology of Imputation* (Wheaton: Crossway, 2006).

10. Caspar Wistar Hodge, Jr., 'Imputation,' *International Standard Bible Encyclo-*

the time has come for the doctrine of imputation that treats history, exegesis, and dogmatic formulation.

ARGUMENT

This essay, therefore, defends the thesis that the doctrine of the immediate threefold imputation (Adam's guilt to all human beings, the sins of the elect to Christ, and Christ's active and passive obedience to the elect) is a biblical doctrine. My goal is to present the doctrine as it rests in the cradle of classic Reformed covenant theology, not as an abstract mechanism where imputation is simply the means by which God accounts people guilty and righteous. Covenant theology is the necessary context for imputation because it clothes the doctrine in the robe of the blood, sweat, and tears of redemptive history. The Bible's teaching on the covenants act as a deterrent against presenting imputation as an abstract divine act of reconciling the ledgers of sin and righteousness rather than as an act of demerited favor and love—an inestimable gift forged on the anvil of the life, death, resurrection of Jesus Christ. While not a main focus of the book, as others have ably treated and explain classic threefold covenant theology (the covenants of redemption, works, and grace), we must locate the doctrine of imputation within the context of the respective works of the two Adams.¹¹ In the past some have treated imputation apart from consideration of the doctrine of the covenants.¹² In fact, this seems to be the present trend in contemporary discussions of imputation. As much as some

pedia, vol. 3, ed. James Orr (Grand Rapids: Eerdmans, 1974), 1462-66.

11. For recent examples, see Michael Horton, *God of Promise: Introducing Covenant Theology* (Grand Rapids: Baker, 2006); Zach Keele and Michael G. Brown, *Sacred Bond: Covenant Theology Explored* (Grandville, MI: Reformed Fellowship, 2012).
12. Murray (*Imputation of Adam's Sin*) does not mention the doctrine of the covenants, as he rejects the historic doctrine of the covenant of works. He instead prefers to label Adam's state in the garden as the 'Adamic Administration.' Murray holds the odd position of a non-covenantal but nevertheless federal imputation—cf. John Murray, 'The Adamic Administration,' in *Collected Writings of John Murray*, vol. 2, *Systematic Theology* (Edinburgh: Banner of Truth, 1977), 47-59.

might tout the importance of the covenants for Paul's theology, it never features in discussions on imputation.¹³

Granted, we can and should focus upon particular aspects of imputation, but at some point we should follow Paul's lead and place the two representative heads of mankind in parallel to explore the way in which God constitutes the many as sinners and righteous by virtue of the respective acts of the two Adams. Hence, we must explore imputation as a mechanism by which God accounts people guilty or righteous but do so within the historical matrix of the covenants of works and grace. Another important element of my defense of imputation is factoring the role of the Holy Spirit. As the history of the doctrine reveals, theologians account for the Spirit's work in terms of giving sinners faith in Christ, the instrument by which they lay hold of Christ's righteousness. But seldom do they factor the Spirit's work in other areas of the doctrine. I believe the Spirit has a greater role in imputation than theologians have historically acknowledged.

OUTLINE OF THE BOOK

This essay has three parts: history, exegesis, and dogmatic construction.

PART I: HISTORY

Any effort to offer a positive statement of the doctrine must be familiar with the various debates on both sides of the imputation coin, whether imputed guilt or righteousness. The early church wrestled with issues of inherited guilt, and in this period the views of Augustine (354–430) loom large. Theologians of the Middle Ages such as Anselm (ca. 1033–1109) and Thomas Aquinas (1225–74) employed Augustine's insights but also added their own unique accents. But the sixteenth-century reformers, including Martin Luther (1483–1546), challenged patristic and medieval views

13. N. T. Wright claims, 'Covenant theology is one of the main clues, usually neglected, for understanding Paul' (*The Climax of the Covenant: Christ and the Law in Pauline Theology* [Minneapolis: Fortress Press, 1993], xi).

on inherited guilt and especially righteousness as he moved the discussion in a legal-forensic direction. Luther no longer advocated a realistic view of righteousness but a legal one, which meant he believed that God imputed righteousness to sinners by faith alone. Similarly, John Calvin (1509–1564) spoke of the imputation of righteousness and the non-imputation of sin, but he still held to medieval views of inherited guilt. His views are similar to those of Anselm and Aquinas, though he adds his own unique accents.

During the Reformation some of the most important but nevertheless largely unexplored terrain comes from the proceedings of the Council of Trent and its 1546 declarations on the doctrine of justification. Numerous Protestant historians and theologians have engaged the formal declarations of Trent, but few have explored the actual debates over imputed versus infused righteousness. Part I explores these debates to demonstrate that the Roman Catholic Church was very much aware of the Protestant position on imputed righteousness and roundly rejected it. In a three-hour speech before the council Jesuit theologian Diego Layñez (1512–1565) provided a dozen reasons why the Roman Catholic Church should reject and condemn the doctrine of imputed righteousness. Part I also surveys the Protestant responses to Trent, including the definitive rejoinder written by Lutheran theologian Martin Chemnitz (1522–1586). But just because Protestants were united in their rejection of Trent, does not mean they agreed on the precise nature of imputation.

Part I surveys, therefore, two key Protestant debates over imputation with the controversies over the views of Andreas Osiander (1498–1552) and Johannes Piscator (1546–1625). In the former Lutheran and Reformed theologians rejected the idea that believers, by virtue of their union with Christ, share in His essential righteousness. Both Lutheran and Reformed theologians believed that Christ's essential righteousness, what He possessed by virtue of His divine nature, was necessary but not the righteousness that believers received through justification. Both Lutherans and the Reformed maintained that God imputed the obedience, and therefore alien righteousness of Christ, which believers receive by faith alone. But within the Reformed churches significant debate erupted over the

precise nature of Christ's imputed righteousness. Did God merely impute Christ's passive obedience, His life-long suffering that culminated in His crucifixion? Or did He also impute His active obedience, His life-long obedience to the law? Moreover, during the late-Reformation and Early Orthodox periods, theologians began to coordinate more closely the concepts of law and covenant. This added unique dimensions to the Reformed doctrine of imputation.

In Early Orthodoxy (1565–1630/40), Robert Rollock (ca. 1555–99) is a relatively unknown but important figure in the development of the doctrine of imputation. Rollock offers one of the first fully federal accounts of both imputed guilt and righteousness by means of the twofold architecture of the covenants of works and grace. As the doctrine develops in High Orthodoxy (1630/40–1700), there were debates regarding the precise nature of imputed righteousness at the Westminster Assembly, most notably over the question of Christ's imputed active obedience. Later Reformed theologians, such as Francis Turretin (1623–87), entered the fray and co-wrote the *Formula Consensus Helvetica* (1675) to reject officially the views of Piscator. During High Orthodoxy another debate broke out regarding the precise nature of Adam's imputed guilt—was it mediately or immediately imputed—did it come through means (procreation) or apart from means? Josua Placaeus (1596–1655) lobbied for his view of mediate imputation, but it was quickly rejected in Turretin's *Formula Consensus*.

Given the majority consensus in the seventeenth century for covenantally imputed guilt and righteousness, one might think that debates over these issues would dissipate. Nevertheless, controversy in the modern period intensified especially in the nineteenth-century Presbyterian Church. In many respects virtually every view advocated in the previous seventeen hundred years of the church re-surfaced: Pelagian imitation, immediate imputation, realistic imputation, and some, such as Robert L. Dabney (1820–98), claimed informed agnosticism on the matter. In the present day, there is a sense in which things have gone from bad to worse. Nineteenth-century theologians stood with the catholic faith and rejected Pelagian views of original sin, but in the twentieth century

up to the present day, Pelagianism has come back with a vengeance. Fueled by source-critical views of Scripture and the latest scientific developments, theologians within both Roman Catholic and Reformed circles have denied the historicity of Adam and thus reconfigured the doctrines of original sin and Christ's satisfaction, which has led some self-professed Reformed theologians to scuttle entirely the doctrine of imputation.

All of these different twists and turns are necessary pieces of information that one must factor in the formulation of the doctrine of threefold imputation. In what sense do people receive Adam's guilt and by what, if any, means? Most agree that God imputes the sins of the elect to Christ, but not all agree on the precise nature of what God imputes to the elect, the active and / or passive obedience? Part I sets the stage for these questions by exploring the various debates over the doctrine of imputation.

PART II: EXEGESIS

All too often critics and proponents of imputation alike center the debate on a small cluster of Pauline texts. As important as Romans 5:12-19 and 2 Corinthians 5:17-21 are, they do not constitute its sole exegetical pillars. Part II therefore surveys a number of key Old Testament texts to establish exegetically the doctrine of imputation, including Joshua 7 and the sin of Achan, 2 Samuel 24 and David's sinful census, as well as Daniel 7. These texts show how God repeatedly binds the one (individuals) and the many together and holds the many accountable for the actions of the one, a key component of the doctrine of imputation. Beyond these texts, Part II surveys Leviticus 16 and the Day of Atonement, one of the crucial building blocks for imputation, a text that forms the foundation of Isaiah 53:11-12. Isaiah's famous song about the Suffering Servant is a vital Old Testament text that few critics or contemporary proponents factor. Part II surveys one last Old Testament text, Zechariah 3:1-5, a passage that seldom features in contemporary discussion but nevertheless provides fundamental data for imputation. Part II then segues to three New Testament texts: Romans 4, 5:12-21, and 2 Corinthians 5:17-21. This portion

of Part II also engages recent rejections of the doctrine from various representatives of the New Testament guild who either embrace or are sympathetic to the so-called New Perspective on Paul. Part II establishes the legitimacy of threefold imputation: that God imputes Adam's sin to all humanity, that He imputes the sins of the elect to Christ, and Christ's active and passive obedience to the elect.

PART III: DOGMATIC CONSTRUCTION

Part III takes the gathered Old and New Testament exegetical data and situates the doctrinal truths within the scope of pre- and redemptive history. Part III explains that there are two necessary presuppositions for a proper biblical understanding of imputation: (1) affirming the historicity of Adam, and (2) factoring the covenantal nature of humanity's interactions with God. Given these two assumptions, Part III explores the respective works of Adam and Christ, the two epochal heads of humanity, which in classic Reformed theology receives the labels of the covenants of works and grace. While placing Adam in a covenantal relationship with God has come under criticism even within the Reformed community, it is a doctrinal conclusion affirmed by historic Jewish interpretation of the Old Testament. Moreover, the Israelite familiar with the rest of the Old Testament would have naturally recognized Adam's covenantal context. The covenantal context best explains the representative nature of the works of the two Adams. Rather than realistic or mediate categories, God's verbal, and hence forensic, dealings with humanity best explain the nature by which God holds all humanity accountable for Adam's first sin and the means by which He accredits Christ's active and passive righteousness to the elect. Part III does not merely assert these conclusions but rather bases them upon detailed exegesis of key passages, such as God's commands to Adam. Part III also factors the geography or location of Adam's covenantal dealings with God. Adam's covenant occurs in the context of the prototypical edenic temple, the realm of God's life-giving Spirit. When he sins, God banishes Adam from the temple and his exilic state is a significant

factor in the doctrine of imputation that few take into account. Imputation, the forensic assignment of guilt, is a consequence of Adam's violation of the covenant for all of those federally bound to him, and Adam's offspring die because of this assignment of guilt, the consequence of which is dwelling in exile, under the state of death, east of Eden away from the life-giving power of the Spirit.

CONCLUSION

In the end, even though oft criticized and outright rejected, the doctrine of imputation is an essential component of the doctrine of justification, and more broadly the gospel. How do we account for the universality of death? Why do all human beings, regardless of age, place, culture, or language, succumb to this most unnatural state? Conversely, how do we account for the fact that Christ redeems fallen sinners? Even though some claim that the Bible only acknowledges our sin-fallen state but does not explain the connection between Adam and humanity, the Bible is clear. And even though some claim that imputation is an outdated and erroneous understanding of how God accounts sinners righteousness in His sight, the Bible is clear. What the apostle Paul succinctly presents in Romans 5:12-21 is a distillation of the uniform witness of Scripture— God covenantally binds the one and the many— no man is an island unto himself. No one can claim, 'I am the master of my fate, the captain of my soul,' and stand entirely alone before the divine bar of judgment. God has covenantally appointed two representatives, Adam and Christ, who determine the destinies of those whom they represent: 'For as by the one man's disobedience the many were constituted sinners, so by the one man's obedience the many will be constituted righteous' (Rom. 5:19*). Beneath Paul's simple statement lies the doctrine of imputation, namely, that we receive death in Adam but gain life in Christ.