The Heidelberg Catechism asks the question: “How can man be righteous before God?” To answer this question, most would refer to New Testament passages, likely in Romans or other Pauline epistles. But the New Testament writers developed their understanding of justification by reading their sacred texts—what is now referred to as the Old Testament. While the doctrine of imputation can be found throughout the Hebrew Scriptures, there are few texts as clear and rich as Isaiah 53—the song of a coming Servant, “the righteous one” who would “make many to be accounted righteous” (53:11). This article contends that when Paul was writing critical New Testament passages on the doctrine of imputation, he was likely doing so while pouring over Isaiah 53.

The doctrine of the imputed righteousness of Christ is a chief component in the historic Protestant understanding of the doctrine of justification by faith alone.¹ Numerous Reformation-era confessions attest to the doctrine, though the Heidelberg Catechism (1563) provides a common expression. When it asks, “How are you righteous before God?” the catechism responds that one can only lay hold of Christ’s righteousness by true faith in Him. Even though man has sinned against God’s commandments, God grants and “credits” to sinners “the perfect satisfaction, righteousness, and holiness of Christ,” as if the sinner had never sinned and as if he had been perfectly obedient.² In other words, when God declares sinners righteous before the divine bar, He imputes, accredits, or counts the obedience and suffering of

¹ This essay is updated material originally presented in J. V. Fesko, The Trinity and the Covenant of Redemption (Fearn: Mentor, 2016), 245–315.
Christ to the believer by grace alone through faith alone. Historically, discussion about imputation has rightly focused upon key Pauline passages, such as Romans 4:1–8, 5:12–21, and 2 Corinthians 5:17–21. Equally important, however, are the Old Testament roots for the doctrine of imputation. There are a number of passages to consider for the doctrine of imputation, such as Achan’s sin (Josh 7), the Day of Atonement (Lev 16), David’s sinful census (1 Chron 21), or Joshua’s installment (Zech 3:1–5). This essay, however, will focus upon Isaiah 53 and the fourth Servant Song. The thesis of this essay is that Isaiah 53 serves as a significant Old Testament text for Paul’s doctrine of imputation. Paul does not create the doctrine ex nihilo, but draws it from Isaiah’s fourth Servant Song and employs it at several points in his letters. This essay begins with an examination of the fourth Servant Song, and then explores the connections to four Pauline texts: Romans 4:25; 5:12–19; 8:1–4; and 2 Corinthians 5:19–21. The essay then concludes with observations about the Old Testament roots of Paul’s doctrine of imputation.

The Fourth Servant Song

Yet it was the will of the L ORD to crush him; he has put him to grief; when his soul makes an offering for guilt, he shall see his offspring; he shall prolong his days; the will of the LORD shall prosper in his hand. (Isa 53:10)

Isaiah states that the Servant would be an “offering for guilt” (אשם). This is a unique category of offering within Israel’s sacrificial system. The term אשם occurs in several places in the Levitical code, but most notably in Leviticus 5:17–19, which addresses unconscious violations against Yahweh’s commands, and in 6:1–7 (MT 5:20–26), with instructions to make amends for violated oaths. Initially, such sins may not seem relevant to Isaiah’s context and the Servant’s mission—to break the claim of the law, offer an אשם, and somehow end the exile. How does this concept relate to imputation? An אשם was a multifaceted remedy for breaches of the covenant that were committed specifically against Yahweh. The אשם was a remedy for a מעלה, or for a violation of the sanctity of anything that Yahweh designated as holy (Lev 5:15; 6:2; Num 5:6; Ezra 10:10, 19; Josh 7:1ff; 20:20; 1 Chron 2:7).4

A מעלה was a significant breach of the covenant that required exile from the community, or from that which was holy. It was a sin specifically against God (cf. Num 5:6).5 When Achan, for example, took forbidden plunder in the opening campaign to conquer the promised land, his מעלה required both his and his family’s death because he broke the covenant.6

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1 For explanation of these passages, see J. V. Fesko, Death in Adam, Life in Christ: The Doctrine of Imputation (Fearn: Mentor, 2016), 175–96.
3 Milgrom, Leviticus 1–16, 345.
she committed a מעלה and was therefore struck with leprosy and exiled from the camp (cf. Num 5:5–7; 12:1–16; Lev 14:12, 21). Isaiah invokes the term אשם to convey the idea that Israel had breached the covenant and desecrated the sanctity of the land and Yahweh’s holiness. This required their expulsion from the land, which contained God’s dwelling place, the temple (cf. 2 Chron 36:14–21). But in this case, the nation’s מעלה is repaired, not by a vicarious animal substitute (e.g., Lev 5:15–17), but by the Servant. That Isaiah invokes the category אשם means that Israel has breached the covenant; they have committed a מעלה. And now, the Servant brings reconciliation as covenant surety. The Servant stands in the gap and reconciles Yahweh to the covenantally unfaithful Israelites. The one Servant acts as covenant surety for the many confederated individuals.

In this respect, the individual–corporate dynamic appears, which is a key element in the doctrine of imputation. The actions of the one impact the lives of the many—whether negatively, as with Adam’s sin, or positively, as with Christ’s obedience. In this case, the individual Servant suffers, as “he poured out his soul to death and was numbered with the transgressors; yet he bore the sin of many, and makes intercession for the transgressors” (Isa 53:12). The Servant alone poured out his soul unto death, and He alone bore the sin of the רבים ("many") for the אשמות ("transgressors"). The one-and-the-many dynamic is operative in the fourth song, a point confirmed by Christ’s own invocation of this language. Arguably alluding to the third and fourth Servant Songs, Christ tells His disciples: “For even the Son of Man came not to be served but to serve, and to give his life as a ransom for many” (Mark 10:45). Here Christ, the One, offers His life as a ransom for the many. Moreover, He characterizes his sacrificial activity in Isaianic Servant-terms. Jesus serves; He does not come to be served (cf. Luke 22:27).

But what of imputation? The first important element of exegetical data appears in the latter half of Isaiah 53:12, “He bore [נשא] the sin of many, and makes intercession for the transgressors.” This language points back to the Day of Atonement in Leviticus 16 when the high priest placed his hands upon the scapegoat and transferred Israel’s sins to the sacrificial animal (Lev 16:22). The imposition of the hands upon another, depending upon the context, symbolized the transfer of something from one person to another, such as with the transfer of authority from Moses to Joshua (Num 27:18). But in this particular case, the text clearly states that the “goat shall bear [נשא] all their iniquities on itself” (Lev 16:22). Isaiah’s use of the term נשא has roots in the Day of Atonement with its transfer of sin from Israel, through the high priest, to the goat, which would then bear the sin and carry it into

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7 Milgrom, *Cult and Conscience*, 80.
the wilderness never to be seen again. In Isaiah 53, the sins of the many are transferred to the Servant, the One. Of specific interest is how the Septuagint translates this phrase: καὶ ἐν τοῖς ἀνόμοις ἐλογίσθη (“and was numbered,” or “reckoned,” “with the lawless ones,” trans. mine). The Septuagint employs λογίζομαι, the same term Paul later uses in key texts concerning imputation (e.g., Rom 4:1–8, 22–24; 2 Cor 5:19; cf. Luke 22:37).

Isaiah 53:11 states: “By his knowledge shall the righteous one, my servant, make many to be accounted righteous, and he shall bear their iniquities.” Once again, the Day of Atonement language appears with the Servant bearing the iniquities of the many, but the prophet also states that the Servant is righteous (צדק). The Servant is not merely innocent of wrongdoing, but is positively righteous (cf. Deut 6:25). That is, He has positively fulfilled the law. His perfect law-keeping is evident given the Servant’s reward. The Servant bore the iniquities of the many—that is, He was obedient to Yahweh—and therefore (לכן) Yahweh will divide the Servant’s portion and spoils with the many. The inferential particle (לכן) establishes the cause and effect relationship between the Servant’s obedience unto death and His reception of His reward. This connection between obedience and reward appears in earlier Old Testament Scripture, particularly in Deuteronomy 17:14–20, where the king’s representative (dis)obedience either resulted in curse or blessing for the people, the many (cf. Ps 2:7). And this interconnected web of texts provides the likely sub-text for Paul’s famous statement from his epistle to the Philippians: “And being found in human form, he humbled himself by becoming obedient to the point of death, even death on a cross. Therefore God has highly exalted him and bestowed on him the name that is above every name” (Phil 2:8–9).
The manner by which the Servant, therefore, makes “many to be accounted righteous” (יצדיק) is by His representative obedience. The fact that the prophet employs the hiphil imperfect form of the verb צדק ("to be righteous") reflects the causative of the Qal verb stem form, is unique in the Old Testament, and is usually followed by a direct object. For example: “If there is a dispute between men and they come into court and the judges decide between them, justifying the righteous [והצדיקו את הצדיק] and condemning the guilty” (Deut 25:1, trans. mine; cf. 2 Sam 15:4). But in this case, the verb is followed by an indirect object governed by a prepositional lamed (ל), which conveys the meaning of bringing or providing righteousness to or for the many (לרבים). The many “transgressors” (פשעים) receive the Servant’s righteous law-keeping status. They are no longer transgressors, but righteous. The many receive the legal status and righteousness of the One. In a word, the imputation of the Servant’s righteousness to transgressors was part of the eternal plan of the Father, and Isaiah had the privilege of eavesdropping on this conversation. Indeed, the prophet himself was stunned, as is made clear by his own statement, “Who has believed what he has heard from us” (Isa 53:1)?

Paul’s Use of Isaiah 53

A number of New Testament texts draw upon and directly quote the prophetic wellspring of Isaiah 53 (e.g., Matt 8:17; Luke 22:37; John 12:38; Acts 8:32–33; Rom 10:16; 15:21; 1 Pet 2:6, 22, 24; Rev 14:5). In fact, the fourth Servant Song is one of the most frequently cited Old Testament texts. Nevertheless, Paul draws upon Isaiah 53 in four different places in his letters that specifically bear upon the doctrine of imputation: Romans 4:25; 5:12–19; 8:1–4; and 2 Corinthians 5:19–21.

Romans 4:25

“It will be counted to us who believe in him who raised from the dead Jesus our Lord, who was delivered up for our trespasses and raised for our justification” (Rom 4:24b–25). Several key features connect Romans 4:25 to Isaiah 53, such that it can

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be said that this one verse concisely summarizes the fourth Servant Song. The first connection appears when we compare Romans 4:25 with the Septuagint text of Isaiah 53:

<table>
<thead>
<tr>
<th>Romans 4:25a</th>
<th>Isaiah 53:12 LXX</th>
</tr>
</thead>
<tbody>
<tr>
<td>παρεδόθη διὰ τὰ παραπτώματα ἡμῶν</td>
<td>διὰ τὰς ἁμαρτίας αὐτῶν παρεδόθη</td>
</tr>
<tr>
<td>(“delivered up for our trespasses”)</td>
<td>(“delivered because of their iniquities”)</td>
</tr>
</tbody>
</table>

In both cases, Paul, echoing the Septuagint, states that the Christ was παρεδόθη (“handed over” or “delivered up”) for the sins of the many. The second line of Romans 4:25 continues to reflect the Septuagint’s text of Isaiah 53:11:

<table>
<thead>
<tr>
<th>Romans 4:25b</th>
<th>Isaiah 53:11 LXX</th>
</tr>
</thead>
<tbody>
<tr>
<td>ήγέρθη διὰ τὴν δικαίωσιν ἡμῶν</td>
<td>ἀπὸ τοῦ πόνου τῆς ψυχῆς αὐτοῦ, δεῖξαι αὐτῷ φῶς</td>
</tr>
<tr>
<td>(“raised for our justification”)</td>
<td>(“from the travail of his soul, to show him light”)</td>
</tr>
</tbody>
</table>

The idea is this: after the Servant’s death, He will see light, or be raised from the dead, hence Paul’s phrase, “raised for our justification.” The Septuagint’s insertion of φῶς (“light”) to the Masoretic Text’s phrase, “Out of the anguish of his soul he shall see [בראשית ובראשית],” is an amplification of the idea of resurrection. In a number of Old Testament texts, the expression “to see light” is a metaphor for “to live” (Psa 36:9; 49:19; Job 3:16; 33:28–30; cf. Ps 56:13).**

Paul’s use of these Isaianic phrases demonstrates that Christ substitutionally bore the sins of the many in His death, that He is their vicarious representative. Combining the two texts (Rom 4:25 and Isa 53:11–12), the causative force of the prepositional διὰ indicates the cause of Christ being handed over, and in the second line the purpose and end goal is in view: “[He was] delivered up for [because of] our trespasses, and

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raised for [the purpose of] our justification.”22 Within the broader context of Romans 4, Paul echoes the themes of the fourth Servant Song, that Isaiah’s “transgressors” are “accounted righteous” (Isa 53:11) and the justification of the “ungodly” (Rom 4:5).23 Noteworthy is the fact that both Paul and Isaiah employ λογίζομαι in their respective passages. Isaiah states that the Suffering Servant was τοῖς ἀνόμοις ἔλογίσθη (“numbered with the transgressors”), and Paul explains in Romans 4:24b, ἀλλὰ καὶ δι’ ἡμᾶς, οἷς μέλλει λογίζεσθαι (“it will be counted to us who believe”). Paul employs Isaiah’s imputation language.

Romans 5:12–21

The same imputation themes from Romans 4:25 continue with a fuller explanation in Romans 5:12–21.24 This Pauline text exhibits the Isaianic one-and-the-many pattern in both negative and positive directions. Through one (ἐνὸς) man, Adam, sin entered the world and “death spread to all men because all sinned” (Rom 5:12). Paul labels those affected by Adam’s sin as τοὺς πολλοὺς (“the many”). Conversely, echoing Isaianic themes, Paul explains: “For the judgment following one trespass brought condemnation, but the free gift following many trespasses brought justification” (Rom 5:16). In contrast to Adam’s disobedience, Christ, the last Adam, offers His representative righteousness, or obedience, which brings justification. Paul oscillates back and forth between the actions of one and the effect upon the many, whether unto condemnation or justification. The fact that Paul mentions that the οἱ πολλοί “will be constituted righteous” (δίκαιοι κατασταθήσονται οἱ πολλοί, Rom 5:19, trans. mine) likely arises directly from Isaiah 53:11b (LXX).25

Romans 8:1–4

Romans 8:1–4 is a third Pauline text where the apostle contrasts the (dis)obedience of the two Adams and connects Jesus, His obedience, and the law. At the beginning of Romans 8, Paul invokes the concept of justification: “There is therefore now no condemnation for those who are in Christ Jesus” (Rom 8:1). Condemnation is the antonym of justification, which means that Paul’s statement can be glossed as, “There is therefore now justification for those who are in Christ Jesus.” Paul then states the following:

23 Hofius, “Fourth Servant Song,” 182.
For the law of the Spirit of life has set you free in Christ Jesus from the law of sin and death. For God has done what the law, weakened by the flesh, could not do. By sending his own Son in the likeness of sinful flesh and for sin, he condemned sin in the flesh, in order that the righteous requirement of the law might be fulfilled in us, who walk not according to the flesh but according to the Spirit. (Rom 8:2–4)

Common explanations of these verses argue that Jesus has justified and freed redeemed sinners to fulfill the law through Spirit-motivated obedience, that which fulfills the law. In technical terms, commentators argue that Romans 8:2–4 addresses the doctrine of sanctification. The grammar of the text, however, suggests a different interpretation.

Some contend that Paul transitions from discussing justification in verse 1, evident by his use of judicial language (i.e., κατάκριμα), to matters pertaining to sanctification in the following verses. There is a sense in which Paul descends from redemptive history (historia salutis) to matters pertaining to the ordo salutis. Yet when Paul writes that the law of the Spirit has set sinners free in Christ from the law of sin and death, sanctification is not primarily in view. Instead, Paul speaks of realm transfer. That is, those who are in Christ are under the aegis of the last Adam, not the first. In terms of Romans 5:12–21, believers are not under the representative disobedience of Adam with all its negative consequences, but rather the representative obedience of Christ with all its benefits. The Spirit’s liberating work only occurs within the redemptive space opened by Christ (e.g., Gal 3:13–14).

Paul explains in the next step of his argument how Christ has created this context in which the Spirit works to free sinners from death and the condemnation of the law. There are challenges regarding the proper translation of verse 3, Τὸ γὰρ ἀδύνατον τοῦ νόμου ἐν ᾧ ἠσθένει διὰ τῆς σαρκός (“For what the law, weakened by the flesh, could not do,” trans. mine). Among the various alternatives, the best solution appears in most English translations. That is, the verse highlights what God has done, and this stands in contrast to what the law could not do. Romans 8:3–4, therefore, is not about what redeemed sinners might do, but about what God has done in Christ to fulfill the requirements of the law: “God has done what the law … could not do. By sending his own Son in the likeness of sinful flesh and for sin, he condemned sin in the flesh, in order that the righteous requirement of the law might be fulfilled in us,” that is, in humanity. God sent His Son in the likeness of sinful flesh to fulfill the law vicariously for sinners. Christ did not Himself sin, but rather entered into the sin-fallen human condition, hence Paul’s use of ὁμοιόματι (“likeness”) to qualify “flesh.” When Christ entered this condition, God then condemned sin in the flesh, which parallels the substitutionary and vicarious suffering categories that appear in


27 Moo, *Romans*, 477.

28 Ibid., 477–78 n. 37.

29 Ibid., 479.
Isaiah 53. In this sense, to borrow words from Paul’s second letter to Corinth, Christ “was made to be sin” (2 Cor 5:21).

When Paul writes that God sent His Son in the likeness of sinful flesh καὶ περὶ ἁμαρτίας (“and for sin” or “and concerning sin”), he echoes Isaianic imputation themes. Paul may simply intend to say that Christ’s mission dealt with sin. On the other hand, the phrase frequently means “sin offering” in the Septuagint. Forty-four of 54 occurrences of the phrase περὶ ἁμαρτίας refer to sacrifice, and it translates אשם in Isaiah 53:10 (cf. Lev 7:37). At a minimum, Paul has in view the idea that Christ was sent to be a sin offering, and he indicates this by the common Septuagint phrase περὶ ἁμαρτίας. But a maximal reading, warranted by Paul’s engagement with Isaiah throughout his epistle, but especially in Romans 4:25 and 5:12–21, is that Paul still has his copy of Isaiah’s scroll sitting before him as he reflects upon Isaiah 53 and employs these imputation categories in his explanation of Christ’s work.

To what end did Christ enter into the fallen human estate? Paul answers this question with a purpose clause (ἵνα) in verse 4: “that the righteous requirement [δικαίωμα] of the law might be fulfilled in us.” What does Paul mean by the term δικαίωμα? The term δικαίωμα has the suffix -μα, which suggests that it refers to the consequences of “establishing right.” This meaning frequently appears in the Septuagint where the plural form occurs numerous times to refer to statutes and ordinances of God’s law (Deut 4:1; cf. 5:1; Ps 2:7; 105:8–10). Paul therefore states that the purpose of Christ coming in the likeness of sinful flesh was “in order that the righteous requirement of the law might be fulfilled.” Paul has in view covenantal-legal categories. Paul connects δικαίωμα to Christ (Rom 5:18–19) and His obedience, not to the obedience of those whom He redeems.

But some might object to this imputation reading because of what follows in Paul’s statement: “In order that the righteous requirement of the law might be fulfilled in us [ἐν ἡμῖν], who walk not according to the flesh but according to the Spirit” (Rom 8:4). Based upon the concluding portion of the statement, some have argued that Paul has in view matters related to sanctification and the law as it has been written upon believers’ hearts, which enables them to fulfill the requirements of the law. But two considerations point away from this interpretation. First, the verb “might be fulfilled” (πληρωθῇ) is an aorist passive, which indicates that it is not something that believers do, but something that is done for them. The main thrust of Paul’s argument is to contrast what the law could not do with what God has done. Second, given the demands of the law, how can Christians fulfill the law in any sense? How can their imperfect obedience constitute a δικαίωμα?

Instead, Paul’s point pertains primarily to the historia salutis—what Christ has done through His substitutionary suffering and representative obedience—which

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30 E.g. Murray, Romans, 280.
32 E.g., Wright, Romans, 577–81; idem, Climax of the Covenant, 203, 211. Note that Romans 8:1–4 was a key text in debates over the imputed active obedience of Christ in the late sixteenth-century. See Herber Carlos de Campos Jr., Doctrine in Development: Johannes Piscator and Debates over Christ’s Active Obedience (Grand Rapids: Reformation Heritage Books, 2018).
transfers elect but fallen sinners into the realm of the new creation. Paul does discuss the Spirit-empowered obedience of those who are united to Christ in the verses that follow (Rom 8:5ff), but his primary point in verses 1–4 is christological. As Francis Turretin (1623–1687) explains:

Being made like to sinful flesh (yet without sin), he offered himself for us as a victim for sin and having made a most full satisfaction condemned sin (i.e., perfectly expiated it) in the flesh for this end—that the condemnation of sin might give place to our justification and the righteousness of the law (to dikaoma nomou) (i.e., the right which it has) whether as to obedience or as to punishment is fulfilled in us (not inherently, but imputatively); while what Christ did and suffered in our place is ascribed to us as if we had done that very thing. Thus we are considered in Christ to have fulfilled the whole righteousness of the law because in our name he most perfectly fulfilled the righteousness of the law as to obedience as well as to punishment.

This passage, therefore, is about Christ’s representative, vicarious suffering and obedience, which propels those who are in Him into the new creation, where they then produce the fruit of holiness and obedience. In other words, Romans 8:1–4 is about the imputed obedience and suffering of Christ.

2 Corinthians 5:21

The fourth and final text for consideration is 2 Corinthians 5:21: “For our sake he made him to be sin who knew no sin, that in him we might become the righteousness of God.” One of the most recent challenges to citing this text in support of the doctrine of imputation comes from N. T. Wright. Wright contends that Paul’s statement does not teach imputation. Instead, Wright argues that Paul’s statement comes within the context of a defense of his ministry, and that Paul does not have soteriology in view but God’s covenant faithfulness, His righteousness. Wright’s argument is that when Paul says that Christ became sin so that “we might become the righteousness of God,” it should be understood that he and the other apostles have become a manifestation of God’s covenantal faithfulness, which they carry out in their apostolic ministry. Another recent challenge comes from Michael Bird, who claims that if forensic realities are in view, such as imputation, then Paul’s word-choice is odd, since he states that in Christ “we become” (γενώμεθα) the righteousness of God. In Bird’s assessment, this is not legal-forensic nomenclature (e.g., λογίζομαι). Rather than treating the subject of imputation, Bird believes the statement addresses the fact that believers “experience the status of

33 Moo, Romans, 482–83.
‘righteousness.’”38 In dogmatic terms, the contested verse is not about imputation, but instead is a broader statement about soteriology.

Once again, the Old Testament background to this text is vital to determining Paul’s meaning. As with the above-examined Pauline passages (Rom 4:25, 5:12–21, 8:1–4), this text also rests upon the literary complex of Isaiah 40–66.39 That Paul operates within the orbit of Isaiah 40–66 is evident from 2 Corinthians 5:17, with his invocation of the concept of new creation: “Therefore, if anyone is in Christ, he is new creation. The old has passed away; behold, the new has come” (trans mine). Paul not only speaks of the new creation, but he uses a phrase that is evocative of two different passages in Isaiah, evident by the following terminological parallels:40

<table>
<thead>
<tr>
<th>Isaiah 43:18–19</th>
<th>2 Corinthians 5:17</th>
</tr>
</thead>
<tbody>
<tr>
<td>Μὴ μνημονεύετε τὰ πρῶτα καὶ τὰ ἄρχαία μὴ συλλογίζεσθε. ἰδοὺ ποιῶ καινά</td>
<td>εἰ τις ἐν Χριστῷ, καινὴ κτίσις: τὰ ἄρχαία παρῆλθεν, ἰδοὺ γέγονεν καινά</td>
</tr>
<tr>
<td>(“Remember not the former things, and do not consider the ancient things. Behold, I do new things,” trans. mine)</td>
<td>(“If anyone is in Christ, he is new creation. The old has passed away, behold, the new has come”)</td>
</tr>
</tbody>
</table>

Paul echoes the Isaianic ideas of new creation contrasted with the old, evident in the repetition of the terms τὰ ἄρχαία (“the old”) and καινά (“new”). This echo continues as Paul uses the same emphatic ἰδοὺ (“behold”) as Isaiah. Yet, how does this statement fit within Paul’s overall argument? Wright is correct to claim that the chief function of 2 Corinthians is Paul’s apology for his ministry.41 But contra Wright, Paul does not merely state that God’s covenant faithfulness is manifest in Paul’s ministry (note Wright’s much-controverted definition of δικαιοσύνη θεοῦ).42 There is another covenantal concept to describe God’s fidelity—namely, His ḥṣd.

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38 Bird, “Progressive Reformed View,” 149.
42 For a critique of Wright’s definition of God’s righteousness as covenant faithfulness, see C. Lee Irons, The Righteousness of God: A Lexical Examination of the Covenant-Faithfulness Interpretation, WUNT (Tübingen: Mohr Siebeck, 2015).
God keeps His covenant promises, and in this vein, He is covenantally faithful (e.g., Deut 7:9; cf. 1 Cor 1:9, 10:13; 2 Cor 1:18–20).

As much as God’s covenant faithfulness undergirds Paul’s ministry, this is not the specific subject under consideration. Rather, Paul invokes the concept of God’s righteousness. In this particular case, Paul urges the Corinthians to be reconciled to him, and not to evaluate his ministry κατὰ σάρκα (“according to the flesh”) (2 Cor 5:16)—that is, the standards of this present, evil age. They must instead evaluate Paul and the other apostles according to the standards of the new creation: “the old has passed away; behold the new has come” (2 Cor 5:17). If they understand this tectonic shift in redemptive history—the in-breaking of the eschaton and new creation—then they will evaluate Paul’s ministry in the proper light. Paul appeals and alludes to the literary complex of Isaiah 40–66 both to announce that the new creation has burst onto the scene of history with the ministry of Christ, and because the Isaianic text originally dealt with the reconciliation and restoration of Israel. Paul desires that the Corinthians would be reconciled to him. Reconciliation in the church is not simply a matter of conflict resolution, but is based upon the reconciliation wrought by God in Christ. Hence Paul appeals to this Isaianic passage that deals with reconciliation.

How precisely did God accomplish this reconciliation? He accomplished it through the representative obedience and intercession of His Servant. His Servant ushered in the new creation by breaking the grip of sin and death through His vicarious representative obedience and suffering. Hence Paul states: “For our sake he made him to be sin who knew no sin, so that in him we might become the righteousness of God” (2 Cor 5:19). Paul appealed to the Corinthians to embrace this reconciliation, which meant embracing Paul and his ministry because he was God’s ambassador. To reject Paul and his message was to reject God’s reconciliation (2 Cor 5:20). In this instance, Paul’s description of the exchange—Christ becoming sin and those who are united to Him becoming righteousness—reflects the categories that lie at the heart of Isaiah 53: the one and the many and the vicarious, representative work of the Servant. Isaiah 53 stands in the background not only because of these elements but also because of Paul’s phrase, “he made him to be sin” (ἁμαρτίαν ἐποίησεν) which echoes Isaiah 53:9, “although he had committed no sin ἀνομίαν οὐκ ἐποίησεν” (LXX, trans. mine).

Due to the absence of legal-forensic language in 2 Corinthians 5:20–21, the question likely arises whether Paul had in mind representative obedience and suffering, let alone the doctrine of imputation. As noted above, Bird objects to appealing to this text as a basis for the doctrine of imputation because Paul uses the verb γίνομαι, “so that we might become the righteousness of God” (2 Cor 5:21; emphasis mine). Hence, Bird argues, Paul has something other than forensic categories in mind. But as others have observed, Paul’s allusion to Isaiah 53 is general

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44 Beale, 222; Gignilliat, Paul and Isaiah, 54, 60.
45 Beale, 223–25.
47 Bird, “Progressive Reformed View,” 149.
and free, and at verse 21 he adheres neither to the language of the Masoretic Text nor the Septuagint. The general nature of Paul’s statement applies in the terminology he uses to discuss not only Isaiah’s justification of the many (“so that in him we might become the righteousness of God”), but also the manner by which Christ bore the sins of the many (“he made him to be sin”) (cf. Rom 8:3).

Bird offers an unsatisfactory explanation:

So Paul does not say that “God imputed our sin to the sinless one, and imputed God’s righteousness to us.” We can say what the text says, no more and no less: Christ was made sin probably in the sense of carrying, bearing and taking sins upon himself; and those who are in Christ share in the “righteousness of God.”

Ironically, Bird does not follow his own rule—namely, saying only what the text states. Paul says God made Christ to be sin. On the ground of Bird’s objections, Paul’s use of the verb ποιέω becomes equally problematic. The verb, like γίνομαι, is not strictly legal nomenclature. In fact, the Septuagint employs the term ποιέω to translate the Hebrew בָּרָא (to create or make). According to Bird’s analysis, it would be necessary to conclude that God actually made Christ to be sin, meaning that it was not a legal imputation but an ontological transformation. Yet Bird invokes imputation categories—“carrying, bearing and taking sins,” (terms used in Leviticus 16 and Isaiah 53 associated with imputation)—which are not reflected by the verb ποιέω. As others have noted, exegesis does not merely involve repeating the language of the biblical text, but interpreting what it means.

How to interpret Paul’s statement, consequently, cannot be decided merely by a lexical appeal and definition of individual words or one isolated statement. Rather, how does Paul’s statement in 2 Corinthians 5:21 fit within the broader context of his argument, and how does it sit within the larger canonical context? In this case, the immediate surrounding context presents strong evidence to suggest that Isaiah 40–66 is the subtext of Paul’s argument, and that he focuses on Isaiah 53 in 2 Corinthians 5:21. These connections can be safely concluded both because of the similarities between the two passages mentioned above (Christ’s impeccability and the one-and-the-many) and the exchange of sin and righteousness, key subjects in the fourth Servant Song. Regarding the issue of Paul’s terminology (ποιέω and γίνομαι), the answer appears in the nature of his appeal to Isaiah 53. Paul clearly does not quote Isaiah 53; he alludes to it. An allusion is when an author offers a brief expression and is consciously dependent upon an Old Testament passage without reproducing the exact wording of the text. The text need only present parallel wording, syntax, or

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49 Murray Harris suggests the possibility that when Paul invokes the term sin (ἁμαρτία), that he does not intend the category, but the LXX rendering of sin- and guilt-offering, hence Paul has Isaiah’s אשם in view (Murray J. Harris, The Second Epistle to the Corinthians, NIGTC [Grand Rapids: Eerdmans, 2005], 452).
50 Bird, “Progressive Reformed View,” 149.
51 Dunson, “Imputation as Word and Doctrine,” 256.
52 Oerke, καθίστημι, 445
concepts to qualify as an allusion. In this instance, therefore, Paul’s terminology is inconsequential against the broader Isaianic backdrop. He alludes to the fourth Servant Song, and the reader should understand that they receive Christ’s righteousness in the same manner as Christ receives their sin, namely, through imputation.

There is one further possible objection to consider: Paul specifically states that we become the δικαιοσύνη θεοῦ (“righteousness of God”), thus how can we speak of Christ’s imputed righteousness if Paul states that it is God’s? Two simple points sufficiently answer this query. First, within the Isaianic subtext, the suffering figure is Yahweh’s chosen Servant (Isa 43:10; 44:1–2; 44:21; 45:4; 49:3, 6). This point especially comes to the forefront at the beginning of the fourth Servant Song: “Behold, my servant shall act wisely” (Isa 52:13, emphasis mine). Second, Paul states that we become the righteousness of God ἐν αὐτῷ (“in him”), that is, in Christ, the Servant. Paul repeats this Isaianic idea: “God, who through Christ reconciled us to himself …” and, “In Christ God was reconciling the world to himself …” (2 Cor 5:18–19). God’s righteousness does not come immediately to sinners apart from Christ. In this sense, sinners receive the imputed righteousness of Christ, which ultimately comes from God, because God was in Christ reconciling the world to Himself.

What, however, does Paul specifically mean when he writes that ἐν αὐτῷ (“in him”) we become the righteousness of God? Paul’s use of the preposition with the dative has three possible readings. It could refer to realm transfer, as it does in 2 Corinthians 5:17—anyone who is “in Christ” is part of the new creation. But Paul’s use of the verb γίνομαι mitigates this possibility because Paul does not describe believers as entering into a realm of righteousness, but becoming the righteousness of God. The “in him” could be instrumental, which would mean that Paul intended to convey the idea that God accomplishes redemption by the agency of Christ. This idea is certainly in view in verses 18–19, as Paul states that God reconciled διὰ Χριστοῦ (“through Christ”).

The third and most likely reading, however, is that the “in him” refers to union with Christ. Believers are justified by the representative obedience and vicarious suffering of Christ, benefits they enjoy through union with Christ. This is the most likely reading given the symmetry between Christ being made sin and sinners becoming the righteousness of God. This symmetry weakens the instrumental reading, because if believers became righteous instrumentally through Christ, it is not clear how this parallel would work with Christ being made sin. Christ’s sharing in the condemnation of sinners means that sinners are made righteous by sharing in

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54 Gignilliat, Paul and Isaiah, 104–5; Harris, Second Epistle to the Corinthians, 455.
56 Harris, Second Epistle to the Corinthians, 455 n. 207.
57 For what follows, see Constantine R. Campbell, Paul and Union with Christ: An Exegetical and Theological Study (Grand Rapids: Zondervan, 2012), 185–88.
His right standing, and this occurs through imputation. On this point, note Paul’s similar use of the ἐν αὐτῷ construction in his letter to the Philippians:

I have suffered the loss of all things and count them as rubbish, in order that I may gain Christ and be found in him [ἐν αὐτῷ], not having a righteousness of my own that comes from the law, but that which comes through faith in Christ, the righteousness from God that depends on faith. (Phil 3:8–9)\(^{58}\)

Once again, Paul does not rest in his own law-keeping, but in the imputed representative law-keeping of Christ, the Servant of Yahweh.

Conclusion

The doctrine of imputed righteousness of Christ rests on a firm foundation of Scripture, not a few misread and misunderstood Pauline texts. The doctrine of imputation stretches from Paul’s letters back to Isaiah’s fourth Servant Song, through the Day of Atonement and to Abraham when God justified him by faith: “Abraham believed God, and it was counted to him as righteousness” (Rom 4:3). When God removed the scales of unbelief from Saul the Pharisee’s eyes, he looked to the work of the promised suffering Servant, the one who made an “offering for guilt,” who was “numbered with the transgressors,” who would bear “the sins of many,” and “make many to be accounted righteous” ( Isa 53:11–12). The Messiah’s representative obedience and suffering gave Saul the Pharisee hope that his sins were no more because the Servant was “delivered up for our trespasses and raised for our justification” (Rom 4:25). Because of the one man’s obedience, many were constituted righteous (Rom 5:19). God did what the law, weakened by the flesh, could not do in order that the righteous requirement of the law might be fulfilled in human beings (Rom 8:3–4). Paul read of the hope of the Servant’s imputed suffering and obedience and rejoiced that God “made him to be sin who knew no sin, so that in him we might become the righteousness of God” (2 Cor 5:21). Or in the words of the Heidelberg Catechism, “God grants and credits to me the perfect satisfaction, righteousness, and holiness of Christ, as if I had never sinned nor been a sinner, and as if I had been as perfectly obedient as Christ was obedient for me. All I need to do is accept this gift with a believing heart” (q. 60). Or in the words of John Milton (1608–1674), praise God that

To them by faith imputed, they may find
Justification towards God, and peace
Of conscience, which the law by ceremonies
Cannot appease, nor man the moral part
Perform, and not performing cannot live.\(^{59}\)
