

The Accounting of Heaven

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Dear congregation, accountants and bookkeepers have many formulas that they use in order to do their computations. A person's gross pay can be figured out by multiplying the number of hours that they have worked by the wage that has been fixed for them. They have computations for federal income taxes, pension fund contributions, monthly spreadsheet balances, yearly profits for businesses and the like. Accountants take the numbers and plug them into their software or however they do this and all these things are figured out.

In the text that we have before us tonight the apostle Paul, inspired by the Holy Spirit gives us two formulas. These formulas are very important for the results that they yield are eternal.

When the last day of this world will break in, every human being who has ever lived upon the earth will receive a final sentence from God. Imagine the millions and billions of people who will be standing on that day before the great white throne from every tribe and nation and tongue on the earth, all sons and daughters of Adam. And the sentence that will be rendered that day will be one of two things: life or death.

And throughout the epistle of Paul to the Romans he has been speaking about two great principles: sin, which he covered in chapters one through three and grace of which he spoke in chapter four through six. And now at the end of Romans six he pulls it all together, as it were, into one sentence made up of 20 words in English, 19 in the original Greek. And here he gives us two formulas on which the whole of human history and its outcome will depend.

“For the wages of sin is death; but the gift of God is eternal life through Jesus Christ our Lord.”¹

We wish to consider these two formulas under the theme: The accounting of heaven. We will look, first of all, at God's help at the wage formula; secondly at the gift formula; and, thirdly, where these two meet.

¹ Romans 6:23.

First of all the wage formula. This is what we see, first of all.

“For the wages of sin is death.”²

Now we all understand wages, don't we? Specifically what the text is referring to here is the wages which a soldier would receive for his service. He, like everyone else who has ever worked a job for pay expects and has a right to his wages. And when our employer doesn't pay us on payday, we feel wronged, don't we? And rightly so. We have expended energy and work and we have done what we have agreed to do and when we don't get paid that is, indeed, an injustice. The Bible frequently warns employers not to hold back the due wages from their workers. For example, in James five verse four we hear:

“Behold, the hire of the labourers who have reaped down your fields, which is of you kept back by fraud, crieth: and the cries of them which have reaped are entered into the ears of the Lord of sabaoth.”³

People are holding back the wages which were due to certain laborers and the Lord knew, he understood and it was crying out to him for retribution. The Bible also tells employees to be content with their wages. For example, John the Baptist spoke of these things to soldiers in Luke three verse 14. I remember an instance when I was in college and working a summer job there was a time when the company I was working for was in some trouble and pay day came and the company told its employees they were not able to pay. And people were very upset. We can understand that, don't we? At that same job I remember a Jewish employee, he was a nominal Jew, but he actually demanded payment every day for his work and he quoted Deuteronomy 24 verses 12 and 13 which says that you should not hold back a person's cloak overnight when you can return it during the day. And he took that to mean that an employer should not hang on to an employee's wages overnight. Now this may seem extreme to us, but all of us sense that it is right to be paid wages, don't we?

Now back to our text:

“For the wages of sin is death.”⁴

Notice who the employer is in our text who is to pay these wages. It is sin. It says the wages of sin. Now do you think of sin as a task master? He is. He is a cruel one, in fact. But most of humanity serves him and serves him willingly. But let me tell you about this task master. He will not fail to pay his wages. He never runs out of means to pay. And what are those wages?

“For the wages of sin is death.”⁵

² Ibid.

³ James 5:4.

⁴ Romans 6:23.

The Lord announces already in the garden of Eden when he said to man:

“...in the day that thou eatest thereof thou shalt surely die.”⁶

And what he was saying there is when you sin you will receive the wage for sin and of sin and that will be death. And though none of us here have yet died eternally, yet you could say in a certain sense we have received an advance on our wages. You know how that happens. You can get an advance on your wage before it is due. And all of us, spiritually speaking, have this death already now by nature. And even physically every day cells are dying. But ultimately the wages that this sin pays will be eternal death.

Just imagine for me a moment this scene. History is ended. And, like I said earlier, billions of people are amassed together on that great day of reckoning. And they are expecting a payment. How many will not receive on that day, figuratively speaking, a pay stub with their name, the hours that they have spent sinning and then the earnings payable to their name? And I just imagine underneath saying:

“... the soul that sinneth, it shall die.”⁷

In the day in which we were created, the Lord set up a contract known as the covenant of works and by virtue of that covenant every one of us by nature will receive our wages unless something happens. Every one of us, without faith, was included in that original contract in our federal head Adam. And some people—and you will hear this quite frequently even within reformed churches—that people say, “Well, the covenant of works is broken. It is passé. It is done with.”

Yes, it is broken, but it is not done with. Why do people die? Why will in that great day people face and receive eternal death? It is because of the covenant of works, that great original contract that each one of us are born under the way we come into this world. No one will be accepted by nature.

One author says this. The misery of misery is that it is earned. Think about that. How many of us even when difficulties come our way were tempted to think or even to say, “I don’t deserve this.” And, yes, we were right. We deserve much worse. And we will receive it unless we are changed.

“For the wages of sin is death.”⁸

Congregation, you don’t ever have to have been in a prison to be on spiritual death row. Every one of us, the youngest child here, the oldest person here by nature has chains around our hands and around our neck and we are sitting in a spiritual cell of death row,

⁵ Ibid.

⁶ Genesis 2:17.

⁷ Ezekiel 18:4; 18:20.

⁸ Romans 6:23.

waiting our just sentence that we have earned and deserved. This is true of you who are living in sin, in drunkenness, perhaps, or in immorality. It is also true of you who are living in sin secretly, cherishing sin, perhaps, thinking no one knows, no one sees. It is also true of those of you who think you have mastered sin. You have sin under your control. Yes, at one time, perhaps, you sinned and were living in sin, but you have wised up and now you control sin. It is even true of you who are religious and yet not born again. Some here, perhaps, are so religious you love to hear about sin. You want to hear more about sin, but do you know that apart from a saving relationship with Jesus Christ, apart from being born again, every one of us is shackled in death row waiting the execution which every one of us has deserved.

It is a remarkable thing. I don't know how many people are on death row literally in our nation, but perhaps with a few exceptions of people who may be deranged or so, they know they are on death row. And yet how many are on spiritual death row and they don't see it. They don't feel the chains. They don't see the execution block ahead of them. They don't sense the darkness which is over them and the hopeless prison in which they are in. Some even talk about their death bed as something that will be enjoyable. And they look forward to what is coming to them, what they think they have earned as something positive.

Oh, what a shock it will be to wake up in eternity and realize that the wages of sin is death. It is no wonder that the apostle Paul says that loud and clear. After everything he said thus far, lest you have missed it, the wages of sin is death.

This, congregation, is the first formula of the accounting of heaven. And before we move to the second formula, just a few brief points of application before we go on. In light of this should we not hate sin? Even small sin knowing that it leads to death. Are you afraid to sin knowing what sin deserves, what sin has coming to it? There are no small sins. The apostle doesn't say here great sins deserve death. He says, "The wages of sin, of any kind of sin, of any measure or amount of sin is death." But, secondly, shouldn't we love those who warn us against sin?

Teenagers and young people, if you have a parent that is in your face about sin, you have a great benefit. Oh, you may kick against it. You may not like it at all. But we should love people who warn us against sin. And we should seek to rescue those who are in the grip of sin. We should pity those who are living in sin. Think of this who are taking pleasure in sin. They are taking pleasure in the very thing that unless they are saved will damn them forever in hell. And shouldn't we be really surprised at the patience of God, that he hasn't yet paid us our just earnings in full, that we are still in the land of the living. Oh, yes, if you are unconverted tonight you are on death row, but it could be worse. You could have already landed yourself into what you justly deserve. We ought to be amazed and surprised that the Lord has so patiently, so long sufferingly borne with us, in many cases years without number as we have lived in sin. And should we not be in awe and utterly amazed that the only one who never sinned, the Lord Jesus Christ, with whom the Bible says that he was holy, harmless, undefiled, separate from sinners, never a sin in thought, word and deed. Oh, the innocency of the Lord Jesus Christ. Do you

admire? Do you value that beautiful innocence of the Savior? He had no wages ever to pay for any sin.

“For the wages of sin is death.”⁹

That is the first formula. But we move on, secondly, to the second formula of our text. I have called it the gift formula. And really in chapter six Paul has been speaking at length about his new life, of eternal life. He began, really, to speak of it already in chapter three towards the end. And certainly chapter four speaks of eternal life which is received by imputation as a verdict from the courtroom of God for all those and everyone who believes. He has a right and a title to eternal life.

And in chapter five and chapter six he speaks about that life within, that impartation, that gift of life not just in justification, but also truly in sanctification, really and practically in a life in union with Christ. The Christian, the true Christian is a man or woman or young person or child who has received life, this gift himself, personally. And it has been a gift of God, eternal life through Jesus Christ our Lord.

Now if you were to draw two columns, the one for the first formula and the second for the second formula you would realize that there is an amazing contrast between the two, because in the first one it talks about wages and in the second one it talks about gift, something you and I have not deserved. In that first column you have sin, the wages of sin. But in the second column you have the gift of God. Notice that.

And the third contrast is the wages of sin is death, but in the second column there is the gift of God is eternal life, not just some neutral state, not the absence of death, but life and even eternal life. He emphasizes eternal life not a life just now but forever more.

See, Paul is no longer talking about that old contract the covenant of works with Adam our federal head. Now, he has moved here in this second part of this verse in this second formula to speak of this covenant of grace, this covenant in which God freely gives out of no desserts on our said, but simply for the sake of Christ, received by faith he gives eternal life.

How fond Paul is of speaking of the grace of God, the free gift. And what he is really saying here is the gift of God is eternal life. That means when you have this gift you don't get what you deserve. You deserve death. But you don't get death. You get an amazing, a glorious, an eternal gift, namely life for evermore.

Besides the tree of the knowledge of good and evil which stood there in the garden from which we ate in Adam and fell and died, there is also that tree of life which is given for the healing of the nations. Besides that, old Adam, that first Adam in whom we sinned there is a second Adam, Jesus Christ, and grace through him. Besides the law which could not yield life, there is grace which procures everlasting life. Besides Mount Sinai

⁹ Romans 6:23.

which condemns and can do nothing but condemn, there is Mount Zion which can never be moved.

Do you see the contrast? Do you see the two formulas? On the one hand man in his sin. On the other hand, God and his grace. On the one hand death forevermore through just desserts and on the hand eternal life as a free gift out of God's hand, resurrection from the dead, communion with God, because that is what life truly is. God is life. And we have life through fellowship with him by free grace through faith.

I ask you tonight. Which formula is yours tonight? Are you still with that broken covenant of works that will damn you forever more? Or is this gift yours from God out of free grace by Jesus Christ?

I am afraid there are many today that sort of want both. They want to live sort of with a little of both. Yes, they acknowledge their death and yet they want that earnings principle. They want that earnings framework to live by what we do. I have tried my best. I haven't been as bad as others.

But also to make up the difference, they also want something of that second calling. But it doesn't work that way, because what word is right between those two formulas in our text?

“For the wages of sin is death; but the gift of God is eternal life through Jesus Christ our Lord.”¹⁰

There is a but there. It is not and. it is not because. It is not any other connector. It is a great divide. But. There is no bridging the gap from our side. There is no halting on two opinions with one leg on this side and the other leg on that side. And if that is what you are trying to do, it won't work. If that is what you are trying to do you are really all together in this first column and that is the formula that governs you as of now. You need the other. You need to be transplanted from the old Adam and engrafted in the new Adam. You need Christ. You need this free gift of grace. We need to come to that point where we dare not trust the sweetest frame, but wholly lean on Jesus' name.

Someone put it like this. If I had to weave even just one stitch in the garment of my salvation, the whole would unravel miserably and I would be there shamed and naked with nothing at all, not one stitch will do. But perhaps someone says tonight, “I know. I feel I have been taught that the first formula is mine. But, oh, how can the second become mine? How can it apply to me?”

Well, this we want to see in our third and final point tonight, where these two formulas meet, because our text doesn't end simply with the second formula. It adds something.

“...but the gift of God is eternal life through Jesus Christ our Lord.”¹¹

¹⁰ Ibid.

¹¹ Ibid.

Oh, Paul can't help himself here, can he? He has to end in Christ. He has to glory in his Savior who appeared to him on the road to Damascus and made him to know that he was in that first column. And yet who applied so savingly by his Spirit the truth of the second column in his life. He needs to end there, because, wonder upon wonders, what can never happen ultimately and truly in our life, namely that these two formulas meet they did meet in Jesus Christ. Oh, Jesus Christ felt the weight of that first formula, didn't he? The wages of sin is death.

I spoke before about this Savior who was holy, harmless and undefiled. He never sinned. He was entirely innocent in every respect. And yet he had to go to the place of the skull. He had to climb that mountain there that hill far away. He needed to be mounted on that cross and hang there accursed between heaven and earth. He needed to become, as 2 Corinthians five says, sin. He, the holy one, made sin, to suffer the wages coming down upon him in every respect for every one of his people. He was handed that check, you could say and not only handed to him, but he received the wages in full. They came down upon his innocent head. There he steps into the forsakenness of God. There he experiences the wages of death. There I a certain sense you could say he who was the tree of life himself was cut down in order to suffer the punishment for sinners bound in the covenant of works. The wages, indeed, of sin is death.

And yet it was in that same person of Jesus Christ in whom the second formula begins to arise. Can't you see it with me tonight?

“...the gift of God is eternal life through Jesus Christ our Lord.”¹²

Our Lord whom God has made both Lord and Christ. There on the cross hangs the gift sent down from the giver. There he has come to death row. There he has come to the execution block. There he is crucified between malefactors. There he is among transgressors. And so do you understand what I say when I say that at the foot of the cross these formulas meet in a certain sense, in a holy sense in Christ? He takes the one so that there might be the other? And this is what Paul has been setting forth in this book of Romans so gloriously. He begins with judgment.

“For the wrath of God is revealed from heaven against all ungodliness and unrighteousness of men, who hold the truth in unrighteousness.”¹³

God will judge every sin, all the secrets of men by my gospel, he says in chapter two. But then he comes to that point when every mouth is stopped and all the world is become guilty before God and he raises up before us as we read this epistle the shadow of the cross where God made his Son to be a propitiation through faith in his blood to declare at this time his righteousness for the remission of sins that are past. And there you see that gift rising up out of the Lord Jesus Christ bearing the wages of sin in his own body on the cross. There death row becomes a place of freedom. It becomes a place where sinners are

¹² Ibid.

¹³ Romans 1:18.

set free, where they receive a gift of life, of everlasting life through him, where the wages are paid, where the dire and devastating consequences of sin are dealt with and forever removed. That is where these two meet.

And the Lord brings his people into experimental acquaintance with these things in their own souls, because Paul doesn't simply start with the gift of God is eternal life through Jesus Christ our Lord. That is where many today would like to start. That is where most of the evangelism today as it takes place starts. I have good news for you, they tell you. And you wonder why do I need good news. You need to know the bad news in order to appreciate the good news. And Paul doesn't do it this way. No, he begins with the bad news. He lays it out plain. You couldn't lay it out plainer. The wages of sin is death. And the Holy Spirit brings that to the mind.

Look at chapter six verse 21 where Paul asks as a question, he says:

“What fruit had ye then in those things whereof ye are now ashamed? for the end of those things is death.”¹⁴

Have you ever been brought to that point where you were ashamed of sin and that you spent so many years in sin and the very thing that will deserve death, unless the Lord gives you this great gift, it is something when you wake up to that. You have been living your life and, oh, most people certainly in church know that they sin. But when the knowledge of sin becomes something that is real and you can't go on anymore and you can't patch it all together anymore and you are the sinner before a holy God and you realize that the things... some of the things you boasted in, they are sin. And the Lord condemns it all. You become ashamed and you blush at it.

As we heard this morning you begin to loathe yourself and abhor yourself that you were priding yourself on certain things and these very things could have landed you in hell. Well, then, you are not only confronted with the vanity of all your works, but the vileness of them. And you learn in your soul experientially to say amen to the Lord's just sentence. And so when you read in the Scriptures here the wages of sin is death you say amen, Lord. It is true. It cannot be any other way. It is true. In order for thou to be the holy and just God this is true. And, Lord, I agree with it.

As we sang together, in thy judgment just let not thy servant be tried, for in thy holy eyes no man is justified. And it is at that point, beloved, just such a hard point to come to, isn't it? Because really what it does is it writes over our whole life up to that point, condemnable. Wages, death. And it is at that point that this second formula goes open to you because it is at the foot of the cross that you use these things and you realize that the sentence and the reality of death fell upon him who knew no sin in order that the Lord might say this second formula which is just as true, just as certain as the first.

“...the gift of God is eternal life through Jesus Christ our Lord.”¹⁵

¹⁴ Romans 6:21.

¹⁵ Romans 6:23.

And when you see that, you say, “How can that be?” And so often you have brought to such a point where you can’t even believe it hardly. It is such... it is too good to be true. It is such a new language to you. Could this be true?

Sometimes you wonder even if you are deceiving ourselves. But, oh, it is so true, because the same Lord who says the first also says the second and it is the Savior who holds the two together and the knowledge of the one is learned in the same place as the knowledge of the second, at the foot of the cross when you see your sins having deserved the just condemnation, the forsakenness of hell forever more, that you also learn the gift of God, eternal life through Jesus Christ our Lord.

Oh when the Holy Spirit applies that to your heart and you must believe it, because otherwise there is no way forward. There is no hope. There is nothing to lean on. And you say amen to the one, yes, but you also learn to say, perhaps trembling, but you learn to say amen to the second. And can it be?

And yet even after the Lord teaches that to you don’t you find this, dear believer, that sometimes you still stray into the old covenant in your thinking, don’t you? Still basing yourself so much on your good deeds and your church attendance and your law keeping and you are not being as bad as others. You are like Christian who through the advice of worldly wiseman comes awfully close to Mount Sinai and God has to thunder out over your life and the lightnings have to come out in order to scare you back under that old covenant that cannot save a single soul. And you say, “Free grace, Lord, free grace alone. Leave me there with free grace. Never take it away, Lord. Never let my evil heart stray back to that first formula. Let me forever be done with it in my own experience, in my own life through Jesus Christ our Lord.”

Have you been to that place where the Lord opens this up? If not, can you not come with me tonight in the gospel through Jesus Christ our Lord? Christ Jesus is being set forth in the Scriptures tonight. Jesus, Savior, Christ, Mediator, Lord of heaven and of earth. Can you not take that place on death row together with that one malefactor on the cross who learns the first formula and says to his colleague in crime, we indeed justly for we receive the due reward of our deeds. The wages of sin is death, but this man has done nothing amiss.

Think of that. This Savior has done nothing amiss. Entirely innocent. From the beginning of his conception all the way to his last breath, he has done nothing amiss. Can not the innocency of the Savior grip your soul tonight? This man has done nothing amiss. What you should have done, he has done. What you should not have done, he has not done. This man has done nothing amiss. This man says amen to the first formula. From the bottom of his heart there on death row we receive the due reward, but this man when he sees this man who has done nothing amiss and he can’t but keep his eyes on this man. A prayer is born in his soul, new life has already come into his soul and it evidences itself in this prayer that looks to this Lord Jesus Christ our Lord. And he says, “Lord, remember me when thou comest into thy kingdom.”

Do you see how the man learns the second formula? You can't learn the one without the other. The Lord brings you into the knowledge of the two. Oh, dear sinner tonight, must you stay with the wages of sin is death? The Savior came so low. He came to death row, crucified among the vilest. Can't you take your place next to this malefactor? Can you not say what he says? The wages, yes, I deserve them. But the gift of God is eternal life through Jesus Christ our Lord.

Don't you see tonight how truth agrees with mercy mild? Here law and forgiveness are reconciled in Jesus Christ. Here the surety takes the death and opens the door to life, swings it open for vile and wretched sinners. He is the giver. He has come down not just to give gifts, but he has come as the giver and there he is, the covenant of work leads to death. But the covenant of grace opens paradise. Thou shalt be with me in paradise.

As we close, beloved, tonight, three brief applications. First of all, to you who are believers. Do you see tonight from where you have been saved? You have been saved from justly deserved wages. Oh, should you not cling to this giver and to his gift with all your being. And to whatever extent we still stray into that old covenant of works? Oh, may God show it crumbling in our hands? May Sinai blast thunderings and lightnings upon us to get us into the sheep fold where Christ Jesus our Lord is everything to us again? Oh, should we not pity those I our family who are still on death row, who still have the wages of sin coming to them? Should we not speak to them? Should we not find opportunities to speak to them and surely to pray for them and say read Romans six verse 23? And do you know that first formula? And how about the second? Oh, may the Spirit teach you these things. Jesus Christ the same yesterday, today and forever more.

The Lord has no pleasure in the death of the wicked, but in this he has pleasure, that the wicked turn from their wicked way and live. Turn ye. Turn ye. For why will ye die?

But how about you, troubled soul? Maybe you have learned the first formula. You know it and you say it tonight in your soul. You say, "Yes, Lord. I am in it entirely. I deserve it entirely. But can it be for me? Can this gift be for me? I feel like I don't deserve it at all."

Well, dear friend, there is your problem. I don't deserve it at all. You can't deserve this gift. you can never deserve it. But you can never undervalue it either. It is a gift. It is a free gift. Could it be that you are still in you thinking and in your heart still bound to that old formula? Oh, it is hard to break. We still want to deserve, don't we? We still want to have life in some way that we deserve it. Even through pious phrases, even through piety, through stock phrases we have been taught. We still want to have it in a way that we deserve it, somehow, that we have earned it. Even just a little, just through our frames of mind and the attitude of our heart. The gift, the gift, the gift is eternal life through Jesus Christ our Lord without money and without price. Oh, drop your wallets of spiritual works. Drop your system of wages all together. Beggars hands is what you need. You need the malefactor's hands. Lord, remember out of free grace alone.

And let me just say one more thing to you. The second formula is just as true as the first. If you say I believe the first, why can't you believe the second? It is the same God who says it. Oh, believe his Word. Thou under his Word, pray the Spirit to make you agree with his Word. Lose your resistance to being saved by free grace alone.

What do you have against Jesus Christ our Lord? He first, he last, he everything in between. But I cannot end without speaking one last time to you who are still in that first formula and nothing but that. And you are listening and you are here and we are thankful you are here, but can you go out from this place knowing that the wages of sin is death? What if you are the next one to be called from death row? You are next. What then? And you know the formula. You have heard it tonight. Don't you think the Lord is not in earnest? Do you think that somehow there will be some way of escape, some back door, some way quickly to do something or say something or whatever it may be? And you are going to leave this place and go on in your sin, the wages of which is death? Oh, don't hide in religion. Don't hide in good works. Don't hide in pious talk or phrases that you can't do it or whatever it may be. Don't hide. None of these things will matter in that great day. Bow. Fall on your face before this Lord and say, "Lord, teach me this and to me impart the knowledge of this saving knowledge of it." How terrible it will be to be thrust into a never ending eternity with this formula ringing in your ears.

"...the gift of God is eternal life through Jesus Christ our Lord."¹⁶

It will haunt you for all eternity where the worm dieth not. Son, remember.

The only difference between hell and heaven is this. In hell you will get what you deserve. In heaven you will get what he deserved. And today he is saying, "Come, sinner." Whoever you are, poor and naked, trust not in anything of man, but flee to this Jesus Christ our Lord. Bow under him. Do you know the gift? Do you know the giver? Or do you just know the formula? Amen.

Great God of heaven and of earth, do what we cannot do. Be the great after preacher of thy Word. Reach within our hearts hard and stony. Reach where the human voice can never reach and apply thy Word with such conviction to souls that they would not be able to leave this place, but that there would be such a sword hanging over their heads, such thunderings and lightnings that would follow them into tonight that they would need to be where that thief on the cross was and where they find through thy Spirit's work those worse. We indeed justly, but this man nothing amiss. Lord, remember. Lord, help us to pity the lost. Help us to cry out for mercy for our families, for those in our families who still have wages coming to them. Help thy people to lose the tendency ever to return to that old and broken covenant of works. Lord, save us from ourselves. Save us unto thee. Take glory to thyself and to thee shall be all the praise, Father, Son and Holy Spirit for of thee and through thee and unto thee are all things to thy great name be glory now and forever. Amen.

¹⁶ Ibid.