

## Life's Income Statement

I read of a certain tribe in Africa that supposedly elects a new king every seven years and simultaneously kills its old king. The king for seven years enjoys all the privileges and luxuries that the tribe gives, and he has almost absolute authority. After seven years, he will be killed, but until then, he is master.

Every member of the tribe knows this, but when the position is up for grabs, there is never lacking an applicant for the post. Scores of men line up to be chosen. For seven years of power and pleasure, men are willing to give up on all the rest of life. We might shake our head at that, but everyone everywhere is doing some kind of accounting of what is worth giving up in order to gain. Every human being has a kind of life accounting going on, a profit and loss statement, weighing up what will I gain by this, and what will I lose? What is worth having, and what is not worth keeping? What can I keep, what must I give up? We might not think of it exactly in these words, but it is what we are doing all the time, as we make choices about relationships, appearance, health, job, education, marriage, children, and most importantly, relationship with God. We're always weighing up what is worth having, and what is not, what it will cost in terms of time and sacrifice. This is why worship is at the heart of life, because worship is worth-ship. Worship is what you value, the value and price you put on things. Worship is what you love and treasure and desire.

The Roman Christians in Philippi had done the sums for themselves, and come to a wrong answer. They had thought of honour and status, and reputation, and promotion as great gains. They thought of those things as the well-lived life, the good life, life worth living. They saw humiliation, and low status and servanthood, and serving others as loss and useless.

And Paul has been showing them in Philippians that the gospel inverts those ideas. In Philippians, Paul shows that Jesus did not count the glories of Heaven, and His privileges as God the Son something to be clung to. He gave those up, so as to experience the loss of the cross, but then to gain His people, and a name above every name. Jesus gave up His honour for others, gave up His status for others, and so should these Christians for the sake of unity and likemindedness to each other. The J-Curve of dying and rising is temporary loss for lasting gain. The way of the world is temporary gain for lasting loss.

But now, Paul is going to do it again, but this time, with himself as the model. Paul has also chosen loss and gain, a loss and gain that looks like the J-Curve of death and resurrection.

In these famous verses, Paul not only summarises his own life, but he summarises his whole theology of the Christian life. Paul is going to show us how the gospel inverts what we think of as loss and gain. Once Adam sinned, mankind's accounting got messed up, and we now think of as gain the things that are really loss, and the things that are gain we think are a waste. The gospel comes and shows us what column they really belong in.

As Paul turns autobiographical here, he uses the accounting language of gain, and loss. He begins with his supposed gains, then shows how those gains become losses in Christ, and then thirdly, how those losses become gains.

### I. The Gains

<sup>4</sup>though I also might have confidence in the flesh. If anyone else thinks he may have confidence in the flesh, I more so: <sup>5</sup>circumcised the eighth day, of the stock of Israel, of the tribe of Benjamin, a Hebrew of the Hebrews; concerning the law, a Pharisee; <sup>6</sup>concerning zeal, persecuting the church; concerning the righteousness which is in the law, blameless. Philippians 3:4–9

In verses 1 to 3 he told the Philippians to be wary of those people who added to the gospel with some human boast: Jewishness, circumcisions, law-keeping. He told them that those Judaisers were actually the dogs, the lawbreakers, the pagan mutilators of the flesh. True believers are God's people, with true, spiritual worship and a boast only in Jesus. Jesus plus nothing equals joy.

But now Paul is going to go on the offensive. These Judaisers make a big deal out of supposed add-ons to Jesus. Paul says in verse 4, if Christianity is about trusting in human efforts, the flesh, outward features and accomplishments, then I can play that game. In fact, says Paul, if these Judaisers think they can become inspectors for how Jewish and how ritually clean others are, I could be the inspector of the inspectors. I myself could play that game and win, if I wanted to. If the Christian life was about these external add-ons, these other hoops we jump through, or pedigrees we meet, then Paul says, I would come first in the class. I would get straight A's, I'd be the poster-boy, the celebrity.

What he does next is list out seven (the perfect number) boasts, plusses, profits, he could make, the first four being his heritage, and the last three his actions. And he structures it in the form of a Roman honour inscription. These were often found on stone monuments, where because of limited space and the difficulty of chiselling words into stone, these honour inscriptions used short words, abbreviations, and a staccato-like catalogue of deeds. These were known as a *cursus honorum* ("honors race"). Though the honours here all have to do with Jewishness, the form is unmistakably Roman for his Roman readers in Philippi.

His first boast is that he was circumcised on the eighth day. Since the Judaisers made such a big deal out of getting Gentiles to be circumcised, Paul says, yes that was done to me. And not as an adult, either, like a Gentile proselyte, but as a Hebrew boy on the precise day when it was commanded in the Law. One point for Paul.

His second boast is that he was of the stock of Israel. He was a true Israelite, ethnically, genetically, racially. These Judaisers wanted to make Jews out of Gentiles. Paul says, I was the purebred, thoroughbred, the real deal, not someone who became Jewish. Another mark for Paul.

His third boast is that he was of the tribe of Benjamin. Benjamin was the warrior tribe, and Paul's parents had named him after Israel's first king, also from the tribe of Benjamin, Saul. The Romans in fact, also had tribes, and being able to identify your tribe showed your true citizenship. Whereas when the Judaisers told the Gentile Christians to get circumcised and become Jews, they would have been tribeless, they weren't assigned to one of the tribes. They were now considered Israelites, but without tribe. Paul could say, I can trace my tribal lineage within Israel. Three out of three for Paul, and some of his Judaising opponents are already falling behind.

His fourth boast is that he is a Hebrew of the Hebrews. This likely means that Paul's parents brought him up to speak Hebrew and Aramaic. Many Jews living outside Israel had been Hellenized, which meant they now spoke Greek and the foreign language of the country they lived in. They had adopted many of the customs of the Greeks. But Paul says this wasn't the case with him. Even though they lived in Tarsus, Acts 22:3 suggests that his parents arranged for him to spend many of his boyhood years at the school of Gamaliel in Jerusalem. Later, we find out that Paul had a sister and nephew in Jerusalem, so he had deep ties to the deepest Hebraic Jewishness. He was a Hebrew of the Hebrews. Some of the Judaisers may themselves not even have been Jews. And of the ones that were, some of them were likely Diaspora Jews, Jews who had been Hellenised. Paul is surging ahead on the righteousness by Jewishness score.

The next three boasts have to do with Paul's actions. *Concerning the law, a Pharisee.* These

Judaisers wanted to bring Gentile Christians under the Law of Moses through circumcision. Of course, every Israelite was under the Law by birth and covenant. But the Pharisees were an elite group when it came to the Law. The word *Pharisee* is likely from the Hebrew word meaning to separate. They were the original Puritans, the original Separatists and Fundamentalists who refused the liberal and unbelieving ways the Sadducees treated Scripture, and refused the politics of the Zealots, and the withdrawing asceticism of the Essenes. They became the defenders of the literal interpretation of Scripture. They then bound themselves not only to keep every law of Moses, they bound themselves to keep the rabbinic interpretations and additions to those laws, the fences that had been constructed around the laws to make sure no one broke the actual law. Paul was a Pharisee. Actually, in Act 23:6, he continues to claim Pharisee status; he doesn't say "I was a Pharisee", but "I am a Pharisee". Paul would have called himself a completed Pharisee, a true Pharisee. You want to keep the law, says Paul, I not only kept the outward law, I kept hundreds of laws surrounding the Law. Not just a law-keeper, a law-expert.

Sixth boast: concerning zeal, persecuting the church. Even among the Pharisees, Paul stood out for zeal. In fact, the word *zeal* was a code word for a devout Jew who fought God's enemies. Phinehas had this zeal when he killed a fornicating Israelite in the camp. During the times of the Maccabees, Mattathias killed a Jew who was sacrificing on a pagan altar. As far as the zealous in Israel were concerned, Christianity was a heresy, a threat, an evil. Paul didn't just wring his hands and shake his head: he had people killed, he arrested, and hounded. He was a stormtrooper hunting out Jewish believers in Jesus. The Judaisers think they have zeal for the Law and for Israel, Paul had blood on his hands for his zeal.

Seventh boast: concerning the righteousness in the Law, blameless. He doesn't mean that he didn't sin; he calls himself the chief of sinners. He means as far as the measurable, externals of the Law go, ceremony, ritual cleanliness, keeping the outward standard, Paul was flawless, blameless. Seven out of seven – a perfect score if righteousness comes through the Law, through Jewishness, through ethnicity.

Now Paul's honours race, his *cursus honorum* is finished. He has used everything the Judaisers thought was valuable, and shown, if that's the boast, I'm better. If that's where the confidence is, then I can have more confidence than them. Paul does this in 2 Corinthians, where some hyper-apostles are also boasting and glorying in ethnicity and status and lineage.

<sup>18</sup>Seeing that many boast according to the flesh, I also will boast...<sup>22</sup>Are they Hebrews? So am I. Are they Israelites? So am I. Are they the seed of Abraham? So am I...<sup>23</sup>Are they ministers of Christ?—I speak as a fool—I am more: in labors more abundant, in stripes above measure, in prisons more frequently, in deaths often. (2 Corinthians 11:18, 22-23)

Paul hates doing it, but when he meets false teachers who are mesmerising the immature and gullible, he can take out his Olympic gold medal, his 12th-Dan black belt, his PhD certificate, and say, "Yes, I have those".

You see, anything that competes for God's glory is a fleshly boast. Anything that is independent of God, which we look to for credit, or glory, or merit, or acceptance becomes a fleshly boast. It's the fleshly answer to the question, "And why should God accept you?"

What might you be tempted to put in there? The fact that you've been a good person? That's you've never committed the great sins of murder or bankrobbery? That you grew up in a Christian home? That you were baptised as a baby, or as an adult? That you have been faithful in attending church? That you've been in the discerning, good churches and not followed false teachers? That you have unusual intelligence? That your good looks have attracted all sorts of people to you? That your

achieved straight A's, or your IQ report came back as gifted? If there was an application form to enter Heaven, and the question was, write down your qualifications for entrance into heaven, what might you be tempted to put there?

But now Paul, spins it around, as the gospel does, as the cross takes us down before the resurrection brings us up.

## II. The Gains Become Losses

<sup>7</sup>But what things were gain to me, these I have counted loss for Christ.

Paul takes the bust of himself, with the inscription of his boasts and smashes it. If they were gain to independent Paul, I counted them loss for the sake of Christ.

Now understand carefully what Paul means here by gain and loss.

By gain to me, Paul means profitable to me as an independent man outside of Christ. All these things (and here he uses a Greek word which means *whatever things* – the above list and anything else –) improved my standing from a worldly point of view.

Now the things themselves weren't evil; many of them were actually good things, blessings. Ours might be too. A religious family, good looks, intelligence, achievement, these aren't evils. But if they become substitutes for Christ, add-ons, boasts, then they are competitors to Christ. Paul didn't regard His Jewishness as revolting, but self-trust and fleshly dependence. Once these were competing with faith alone in Christ alone, then these good things became bad things, these gains became liabilities.

Paul doesn't balance the books. He just totals up every competitor to Christ that was a selfish gain, and he counts it as one big loss. He uses the perfect tense verb, which means, *these I have come to regard; I have calculated and arrived at this conclusion*. These things held me back from Christ, they were reasons for not accepting Christ, and therefore, if Christ was to be gained, I had to give them up, or at least, like Abraham did with Isaac, surrender them.

Now Paul is almost certainly recalling the kind of accounting language that Jesus Himself used about the gospel.

“Again, the kingdom of heaven is like treasure hidden in a field, which a man found and hid; and for joy over it he goes and sells all that he has and buys that field. (Mt 13:44)

A man loses and gives up all he has to get the one thing.

For what profit is it to a man if he gains the whole world, and loses his own soul? Or what will a man give in exchange for his soul? (Matthew 16:26)

When you think about it, we are always doing this kind of profit and loss. You always have to forfeit something to hold on to something else or to get something else. If you want that good looking body, you have to forfeit that extra cookie or slice of cake. To gain academic results, you have to give up extra sleep or TV-watching. To gain a friend, you have to give up some privacy or some solitude. You cannot have it all, when the one thing cancels out the other.

And what we *count as gain*, what we *regard as profitable*, is one of the most important things about us. We calculate gain not only in terms of quantity and quality, but also duration. We think about

what we will get, and what kind it will be, how much of it we will get, and how long it will last. Popularity, or some coolness, or reputation, or money, or health, or fame, or pleasure, or love, or respect.

In so doing, many people make the wrong choice. They choose to forfeit what is of most value, of greatest satisfaction, of most permanent and enduring nature, so as to get what is most temporary, fleeting, shallow, and worthless.

In 1859, a ship named the Royal Charter rounded the island of Anglesey off the coast of Wales on after a two-month journey from Melbourne to Liverpool. Some 500 men, women and children were nearly home, many happy and overjoyed because of the riches they had found in Australia's Ballarat goldfields. Gold coins and bars and nuggets were in wallets, money belts, pockets, suitcases or strongrooms.

For some unknown reasons, the ship's experienced captain, come to sail onward and into a pending storm. The Royal Charter was bashed onto the rocks, and all but 41 of its passengers drowned. Many of those who drowned did so because they were weighted down with gold in their pockets. Given a choice between letting the gold go so as to be able to float and survive, or try to hang onto the gold, they chose the gold, and lost their lives.

Choosing the temporary over the eternal is what Jesus was talking about when he said gaining the whole world, and losing your soul. The Bible has a name for that kind of accounting: foolishness. In fact, it has a stronger term for it: wickedness.

But listen to how Isaac Watts had done the maths:

*When I survey the wondrous cross  
on which the Prince of glory died,  
my richest gain I count but loss,  
and pour contempt on all my pride.*

*Forbid it, Lord, that I should boast  
save in the death of Christ, my God!  
All the vain things that charm me most,  
I sacrifice them through his blood.*

But now Paul will explain why he counted all his boasts as loss.

### **III. The Losses Become Gains**

<sup>8</sup>Yet indeed I also count all things loss for the excellence of the knowledge of Christ Jesus my Lord, for whom I have suffered the loss of all things, and count them as rubbish, that I may gain Christ

Paul says, furthermore, I count, same word as the previous word, and same word as in 2:6, where Paul tells us that Jesus "being in the form of God, did not *consider* it robbery to be equal with God, Jesus also made this accounting calculation of profit and loss.

In verse 7, Paul used the perfect tense, but now he shifts to the present. I have counted, but now I continue to count all things competitive or hostile to Christ as loss.

Why accept this loss? Is Paul a bad businessman who doesn't understand the bottom line? Does he see something glorious in being in the red, coming in at a loss? No, Paul is cashing in all those

negatives for the next phrase:

for the excellence of the knowledge of Christ Jesus my Lord

We can translate this, “for the surpassing value, for the supreme price, for the matchless worth of the knowledge of Christ Jesus my lord. Knowing Christ is more beautiful, more valuable, more satisfying than anything that you could compare it with. Put all the blessings of life on one side of the satisfaction scale, put everything that Solomon ever had or tried, and then put knowing Christ on the other side, and the scale will always slam down on the knowing Christ side, as if there was nothing on the other side, or like Solomon put it, vanity of vanities, weightlessness.

<sup>3</sup>Because Your lovingkindness is better than life, My lips shall praise You. (Psalm 63:3)

*Be thou my vision, O Lord of my heart  
Naught be all else to me, save that thou art  
Thou my best thought, by day or by night  
Waking or sleeping, thy presence my light*

By knowing, Paul doesn't mean a theoretical body of knowledge. He doesn't mean knowing about Jesus. He means the act of knowing: a living, experiential kind of knowing.

Paul is almost certainly thinking of the words of Jeremiah 9:23-24:

<sup>23</sup>Thus says the LORD: “Let not the wise man glory in his wisdom, Let not the mighty man glory in his might, Nor let the rich man glory in his riches; <sup>24</sup>But let him who glories glory in this, That he understands and knows Me, That I am the LORD, exercising lovingkindness, judgment, and righteousness in the earth. For in these I delight,” says the LORD.

And this was not just theoretical for Paul. for whom I have suffered the loss of all things He was almost certainly disinherited by his family, lost property, lost friends, lost his position, lost his income, lost his status in Judaism.

But now he uses an even stronger word. I count them *skubalon*. This is strong, coarse Greek word that meant excrement, manure, dung, garbage, kitchen scraps. It is what you throw away because it is useless to you.

The best gains, Paul says, if they stopped me from knowing Messiah Jesus, may as well have been a dirty diaper. I will count them as something to be tossed out, so that I may **gain** Christ. Nothing in life is worth denying you Christ. If it gets in the way of faith alone, it is garbage.

**Gain**, is in keeping with the accounting idea. It means “to acquire by effort or investment,”. One translation renders it, “that Christ may be my wealth”, and that preserves the imagery for us.

Gaining Christ is really the same as knowing Christ, but here Paul is going to give us a snapshot of his whole theology. How do we gain Him? In three ways, which we'll see in the next three weeks: justification, sanctification, and glorification.

In verse 9, we gain Christ through justification. and be found in Him, not having my own righteousness, which is from the law, but that which is through faith in Christ, the righteousness which is from God by faith; This has to do with the penalty of sin, and your position in Christ. God forgives you the penalty of death and credits you with the position Christ has – his righteousness. That's the completed act in the past, once you have trusted Christ. You've been justified.

In verse 10, we gain Christ through sanctification. that I may know Him and the power of His resurrection, and the fellowship of His sufferings, being conformed to His death, This has to do with the power of sin, and your practice in Christ. God enables you to experience the power of the cross and the resurrection over your sin and suffering. This is an ongoing act in the present. You are being sanctified.

In verse 11, we gain Christ through glorification. if, by any means, I may attain to the resurrection from the dead. This has to do with the presence of sin. God will one day grant you the full resurrection of your glorified body, as you live in the presence of Christ. This will be an everlasting act in the future. You will be glorified.

But to gain Christ in these three ways, nothing can compete. It either submit to Him, and becomes a means of knowing and loving Him, or it must be abandoned altogether. Once again, it is faith alone, in Christ alone, to the glory of God alone. God will not divvy up the credit that belongs to Him alone.

If there was an application form to enter Heaven, and the question was, write down your qualifications for entrance into heaven, you should know it would be a trick question. The answer is: Unqualified and disqualified. Only qualification: Christ.