

Imputation

There is a theme I revisit from time to time. The questions:

“Where did we come from?
What is our purpose?
What happens when we die?”

These are questions that humanity continually asks either explicitly or implicitly through art, music, literature, performing arts and philosophy. Too often answers are attempted without reference to God. As such, the answers from a human viewpoint end up proposing that there is just us, we are alone without God, just animals having been evolved from other animals. I can understand that thought from an unbeliever’s perspective, especially from someone who has rejected God. But a Christian has no basis to believe that. God wrote a love letter to us: the Bible. It contains all the answers. If only we would study it. That is why Bible-based pastors teach doctrine. I suppose we could rename doctrine as “answer.” The lesson on imputation could be renamed as “Answer: Imputation.”

There is a relatively new show on TV: NCIS Origins. A constant theme throughout the episodes is the main character Leroy Jethro Gibbs’ grappling with the death of his wife and daughter. He had lived for them. They gave purpose to his life. So when they died, he lost his purpose in life. At one point he says, “Then there was just me.” It is such a sad statement. It never includes God. He has all the answers.

As Christians, we have the power of the Holy Spirit residing in us. We should depend on the Holy Spirit in faith. We fellowship with Jesus through His Word. And Jesus takes us to the Father. We should have an intense intimate relationship with God the Father. We are not alone. You are not alone. God provides what we need, not always what we want.

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God gives us purpose. He gives us at least one spiritual gift as part of that purpose. He empowers us to use the gift through the Holy Spirit and Bible doctrine.

You may not be up on prayer: Prayer preparation, Prayer Petition and Prayer Pursuit. But you can go to God the Father and say “Help!” As you learn doctrine (or if you like “Bible answers,”) then you will have a better idea of what to pray for and a rationale for why you pray for certain things. So you can answer Leroy Jethro Gibbs and say: “If you are a believer, you are not alone. If you are an unbeliever, believe in Jesus Christ as your savior and open up a prayer life to God the Father.”

Let us review what was covered a few weeks ago and get caught up. We are still going to be in Romans chapter 3 for a couple more weeks. We need to continue looking at important doctrines that deal with our salvation. What happened to us when we believed in Jesus as savior? It goes to the questions “Where did we come from and what is our purpose?” These doctrines are answers to those questions.

Romans 3:21 But now apart from the Law the righteousness of God has been manifested, being witnessed by the Law and the Prophets,

The Old Testament, called the Tanach by Jews, prophesied, predicted, that the Righteousness of God would produce the Messiah/Savior. Now that has occurred, the Old Testament stands as witness of what Jesus did. The comparison of the Old Testament and what Jesus did in the Gospels matches up so well that it is a powerful witness to the Jews of who Jesus is and what He did. Those who approach the testimony of the Scriptures with an open mind, will be led to trust Jesus Christ for salvation.

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Romans 3:22 even the righteousness of God through faith in Jesus Christ for all those who believe; for there is no distinction;

Faith is the important word. Faith in Jesus Christ. Dr. Douglas Moo says it well. “God’s righteousness is available only through faith in Christ—but it is available to *anyone* who has faith in Christ.¹”

Romans 3:23 for all have sinned and fall short of the glory of God,

Romans 3:24 being justified as a gift by His grace through the redemption which is in Christ Jesus;

Justified. This is a declaration of righteousness. At the moment a person believes in Jesus as savior, God imputes, or places into our account, the righteousness of God.

Romans 3:25 whom God displayed publicly as a propitiation in His blood through faith. This was to demonstrate His righteousness, because in the forbearance of God He passed over the sins previously committed;

Propitiation. Another important doctrine related to salvation. Remember, this is the satisfaction of God with Jesus’ work on the cross.

¹ Moo, D.J. (1996). *The Epistle to the Romans*. Grand Rapids, MI: Eerdmans. 226

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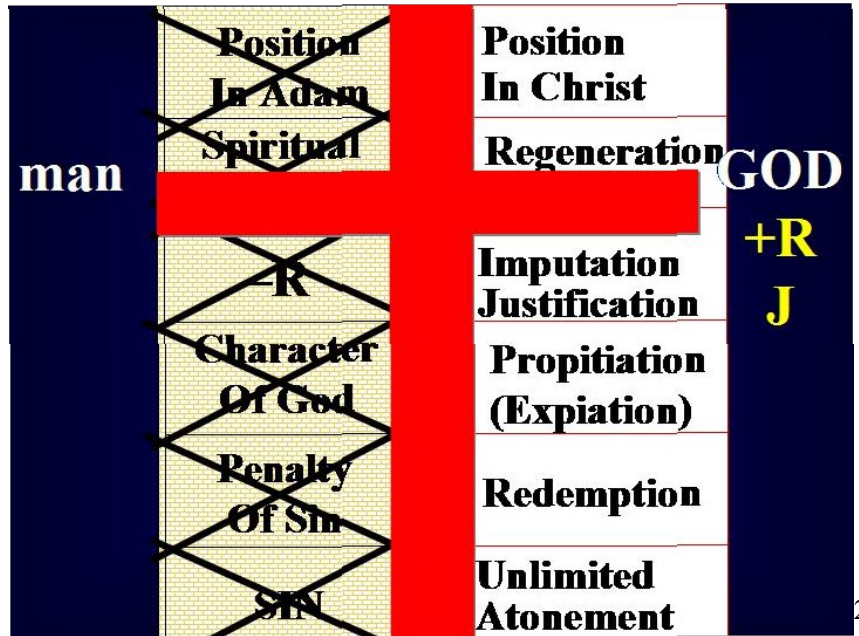
Romans 3:26 for the demonstration, I say, of His righteousness at the present time, so that He would be just and the justifier of the one who has faith in Jesus.

Note the number of times the word for righteousness is used in these six verses. This is a constant theme throughout the book of Romans. As a reminder, there are several items in the barrier between unsaved man and God. The penalty for sin was judged at the cross. But the judgment of sin, while absolutely necessary to be saved, is not sufficient. What is left is the imputation of God's righteousness and the imputation of everlasting life. Paul, in Romans emphasizes righteousness. If I counted correctly, just the word for "righteousness" is used 34 times in the book of Romans. John in his writings emphasizes life. I counted 36 times the Greek word for "life" is used in the Gospel of John.

John 14:6 Jesus *said to him, "I am the way, and the truth, and the life; no one comes to the Father but through Me.

The solution to the items in the barrier are encapsulated in the doctrines we are studying in Romans chapter 3.

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Robby Dean’s illustration of the Barrier

In the barrier, spiritual death is remedied by regeneration: God the Holy Spirit regenerates us by giving us a human spirit. In the barrier, relative righteousness is remedied by the imputation of God’s righteousness resulting in God declaring us justified. That is the book of Romans.

Now let us look at today’s topic: imputation. Look at some examples from everyday life first. Imputation is a big word, but it is not uniquely a Bible word. The concept is used throughout life today.

Suppose, for a moment, that you want to open a savings account. You shop around the local banks. You find one that will gift you \$50 if you open a savings account with \$500 or more. Other conditions may apply. The bank will “impute” \$50 to your account if you open it. The \$50 was not really yours. It is a gift.

Or take an on-line store. If you open a credit card account with them, they will gift you or “impute” to your account some amount of money

² <https://www.deanbible.org/file-downloads?folder=Visuals%252FIllustrations>

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you can spend in that on-line store. Again, this isn't really yours to begin with.

If you align these two examples with "imputation" you can call them judicial imputations because the thing imputed wasn't yours to start with.

But what if you go to a restaurant and order food, eat the food and then ask for the bill, you receive an "accounting." You owe money on that account. That belongs to you because you ate the food. If we align this with the term "imputation" then it is a "real" imputation because you generated a debt by eating the food. This is called a "real" imputation.

It is interesting to observe that the word "bill" at a restaurant has both a Greek and Hebrew equivalent that comes from the root word for imputation. In Greece, when I asked for the bill at a Greek restaurant in Athens, Greece, I would ask for the *logariasmos*, the accounting. That comes from the Greek word for imputation.

Imputation is used in financial topics. It is also used in statistics when you use existing data to "extrapolate" future values of a variable.

In the Bible, God will impute something to humans based upon certain criteria.

In the Old Testament, there is a word used that can express this concept. Take Genesis 15:6, the first instance of this word in the Bible.

Genesis 15:6 Then he (Abraham) believed in the Lord; and He reckoned (imputed) it to him as righteousness.

Abraham's belief resulted in God "imputing" or giving him God's righteousness to his account. Abraham's faith opens the account. That allows God to "gift" or "impute" righteousness to it. The righteousness is

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not originally Abraham's, it doesn't belong to him. So it would be classified as a "judicial" imputation.

In the New Testament, Paul quotes Genesis 15:6

Romans 4:19 Without becoming weak in faith he (Abraham) contemplated his own body, now as good as dead since he was about a hundred years old, and the deadness of Sarah's womb;

Romans 4:20 yet, with respect to the promise of God, he did not waver in unbelief but grew strong in faith, giving glory to God,

Romans 4:21 and being fully assured that what God had promised, He was able also to perform.

Romans 4:22 Therefore it was also credited (imputed) to him as righteousness.

Credited. This is a word that can be translated "imputed." Abraham didn't work for the promise. He just trusted God for the promise. As a result, God "credited" or "imputed" to him God's righteousness.

Genesis is a foundational book in the Bible. And this passage on Abraham's faith is also foundational being quoted three times in the New Testament.

The following is a simple outline of imputation from a Biblical perspective done by Jim Myers as a guest speaker at West Houston Bible Church and found on Robby Dean's website.³

³ <https://deanbible.org/guest-speakers-menuitem/jim-myers/messages/series/2022-jim-myers>

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1. Originally the term “imputation” was a technical commercial word used in bookkeeping.
2. “Imputation” means the act of charging or crediting to one’s account.
3. It was used for making an entry in a ledger, either a debit or credit.
4. The entry is not necessarily the result of a personal transaction, although a person’s own charges and deposits would be recorded or imputed.
5. One could voluntarily take someone else’s debt and charge it to his own account; or one person might make a deposit in someone else’s account.
6. In the doctrine of imputation, there are three great imputations to be considered
 - 1) the imputation of Adam’s sin to every descendant of Adam (Rom 5:12).
 - 2) the imputation of mans’ sins to the Lord Jesus Christ on the cross (Isaiah 53:6, 11; 2 Corinthians 5:21; 1 Peter 2:24; Colossians 2:14).
 - 3) the imputation of God’s righteousness to everyone who trusts in Christ for salvation (2 Corinthians 5:21; Philippians 3:9; Romans 3:22).
7. Because of the imputation of Adam’s sin to each member of the human race, everyone born into the world is a sinner (Romans 5:12, 19).
8. Since God is a righteous God, He cannot have a personal relationship with anyone until his sin is dealt with.

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9. Therefore, in grace, God found a way to do something about man's sin and unrighteousness and still maintain His own righteousness (Romans 3:26).
10. This He did by imputing all sin to Christ on the cross.
11. When any person puts his faith in Jesus Christ, God credits the righteousness of Himself to that person. This is given as a gift (Romans 5:17; 3:21-24; Phl 3:9).
12. With righteousness credited to his account, man can be declared free from the penalty of sin and can truly be declared righteous.
13. The illustration of imputation is found in Philemon 18-19: "charge it to my account."

Philemon 18-19 But if he has wronged you or owes anything, put (impute) that on my account. I, Paul, am writing with my own hand. I will repay

There is a paradigm or template that we can observe. There is the person who imputes. That person imputes something to a second person, the receiver, via some kind of account. Some explanations of imputation identify the account as the "target." It is important to outline this paradigm. There are times that the word for "impute" is not found in a Bible passage. Yet, all the elements are there for an imputation.

Let us look at an example of a paradigm that is not related to imputation to illustrate this principle. In the New Testament, students of the Bible are familiar with "apostle." That is a transliteration rather than a translation of a Greek word. The translation would be "to send." Yet, that

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English word does not capture the full extent of the meaning of the Greek word. The concept is of a person commissioning another, face-to-face, to represent him with full authority and credentials to a group of people with a designated specific goal/mission. This concept, but not the word, is found in the Old Testament when Abraham sends a servant back to the home country to find a wife for Isaac. (Genesis chapter 24). The servant had been “apostled” by Abraham face-to-face to travel to the home country to find and acquire a bride for Isaac. He had full authority from Abraham with some kind of credential to prove who he represented. Again, the Hebrew word for send on a mission is not found in that passage. But, the concept is clearly present.

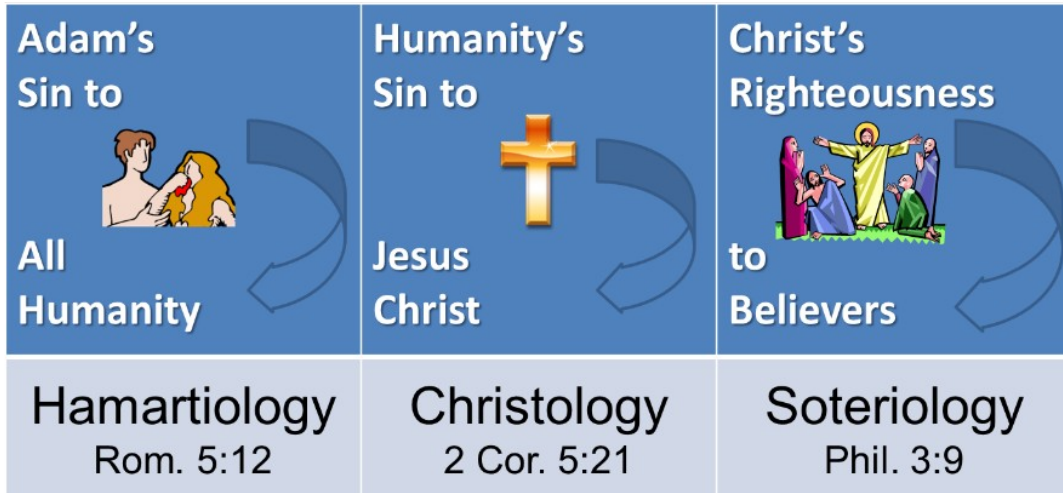
So, in our studies of the word “imputation” we will run across this kind of situation in which the concept is clearly present with no use of the word for “imputation.”

There is no time here to delve into every imputation in depth, so I will just follow Jim Myers and Robby Dean and deal with the three great imputations.

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The following slide is from Andy Woods⁴:

3 Transfers / Imputations



Jim Myers gave a very basic and easy to understand explanation of imputation. Now, Robby Dean has an explanation using slightly different language:

Biblical imputations (from Robby Dean)⁵

“Definition: The action of the justice of God whereby either condemnation or blessing is assigned, credited, or attributed to a human being. There are two categories of imputations: real imputations and judicial imputations.”

“Real imputations credit something to a person which truly belongs to him; thus, an affinity exists between what is received and the one receiving it. Real imputations include:

⁴ <https://slbc.org/sermon/soteriology-015/>

⁵ https://www.deanbible.org/file-downloads/download-file?path=Doctrines%252FImputation_and_Justification.pdf

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“Adam's original sin to the sin nature at birth (Rom. 5:12-21),
Eternal life to the human spirit (1 John 5:11-12),
Blessings in time to the righteousness of God in us (Eph. 1:3; 1
Cor. 2:9)
Blessings in eternity to the resurrected believer (2 Cor. 5:10).”

“**Judicial imputations** occur where the justice of God credits to a person what is not antecedently his own. There is no harmony, agreement, or affinity between the imputation and the object of the imputation, i.e.,

Our personal sins to Christ on the cross (Rom. 8:31-32) and
Christ's perfect righteousness to the believer at the point of salvation
(Rom. 4:3-4; 2 Cor. 5:21).”

Now let us look at the three great imputations

1. Imputation of Adam's sin to each and every human

Romans 5:12 Therefore, just as through one man sin entered into the world, and death through sin, and so death spread to all men, because all sinned—

Romans 5:18 So then as through one transgression there resulted condemnation to all men, even so through one act of righteousness there resulted justification of life to all men.

Romans 5:19 For as through the one man's disobedience the many were made sinners, even so through the obedience of the One the many will be made righteous.

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The point of these verses is to prove that God imputed Adam's sin to each and every unbeliever. But, you say, "Where is the word for imputation?" You are right. That word is not there. But the concept is embedded in the text. It fits the paradigm. However, the word "were made" functions as part of the concept of imputation.

Were made. Unbelievers "were made" or "to appoint" or "to constitute."

“Usage: The Greek verb καθίστημι (kathistémi) primarily means to appoint or set someone in a particular position or role. It conveys the idea of establishing or instituting someone into a specific office or function. This term is often used in contexts where authority or responsibility is being conferred upon an individual or group. It can also imply the act of making or rendering something into a particular state or condition.⁶”

This approaches the concept of imputation from the viewpoint of making something into a particular state or condition. Even without the word for impute, the text matches the paradigm of imputation.

2. The imputation of mankind's sins to the Lord Jesus Christ on the cross (Isaiah 53:6, 11; 2 Corinthians 5:21; 1 Peter 2:24; Colossians 2:14).

We could use the Romans 5 chapter to document this. However, there are other passages that are very clear on this.

Isaiah 53:6 All of us like sheep have gone astray, Each of us has turned to his own way; But the Lord has caused the iniquity of us all To fall on Him.

6 <https://biblehub.com/greek/2525.htm>

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To fall on. This is more intense than a mere “imputation.” The verb can mean to strike. Here it is in the causative stem. God was caused to “strike” Jesus on the cross with sin that was not His.

2 Corinthians 5:21 He made Him who knew no sin to be sin on our behalf, so that we might become the righteousness of God in Him.

He made Him. Here the verb is used to point to the outcome: that we become the righteousness of God. Purpose.

1 Peter 2:24 and He Himself bore our sins in His body on the cross, so that we might die to sin and live to righteousness; for by His wounds you were healed.

He Himself bore. Jesus did this voluntarily as it was His mission in life to be judged for the sins of humanity.

Colossians 2:14 having canceled out the certificate of debt consisting of decrees against us, which was hostile to us; and He has taken it out of the way, having nailed it to the cross.

Each verb related to imputing sin to Jesus has a slightly different nuance. Combining them together provides a detailed understanding of this imputation.

3. The imputation of God’s righteousness to everyone who trusts in Christ for salvation (2 Corinthians 5:21; Philippians 3:9; Romans 3:22).

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Corinthians 5:21 He made Him who knew no sin to be sin on our behalf, so that we might become the righteousness of God in Him.

Philippians 3:9 and may be found in Him, not having a righteousness of my own derived from the Law, but that which is through faith in Christ, the righteousness which comes from God on the basis of faith,

Romans 3:21 But now apart from the Law the righteousness of God has been manifested, being witnessed by the Law and the Prophets,

Romans 3:22 even the righteousness of God through faith in Jesus Christ for all those who believe; for there is no distinction;

The point of this lesson was not to provide an exhaustive doctrine of imputation. It was to give you a sense of what imputation is and to identify three of the most important imputations related to salvation. They factor into the understanding of Romans chapter 3 and especially chapter 5 (when we get there).

The point is also to highlight three important imputations as key items in salvation. As stated many times, there are three issues in salvation that we need to understand. Sin. Life. Righteousness.

First, sin must be judged before man can be saved. Jesus did that on the cross. But to do that, Adam's sin had to be imputed to unbelievers. At the

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cross, all sin had to be imputed to Jesus Christ. Then, that sin had to be judged on the cross, on Jesus Christ. Finally, as a result of that judgment, Jesus Christ maintained his righteousness. The third imputation is the righteousness of God being placed in the account of each believer.

You, as well as I ask, “What account?” The best I can answer that is to point to Revelation chapter 20 where “books” are brought out. These appear to be some kind of accounting. Unbelievers are judged based upon what is in them. If their names are not in the book of Life, then they must be judged according to works. No unbeliever has the kind of works God is looking for. Only the work of Jesus Christ is necessary and sufficient for entry into heaven.

Revelation 20:11 Then I saw a great white throne and Him who sat upon it, from whose presence earth and heaven fled away, and no place was found for them.

Revelation 20:12 And I saw the dead, the great and the small, standing before the throne, and books were opened; and another book was opened, which is the book of life; and the dead were judged from the things which were written in the books, according to their deeds.