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Imputation

The word imputation comes directly from the Latin. It is an accounting term and it means “to apply to one’s account.” Expenses are debited, and income is credited.

The verb "to impute" occurs frequently in the Old and New Testaments. The apostle Paul assumed the debt of Onesimus when he wrote in **Philemon 1:18**, *But if he has wronged you or owes anything, put that on my account.*

"Charge it to my account" is used in the Bible with legal reference to our sin and salvation.

God imputes or accredits the perfect righteousness of Jesus Christ to the believing sinner while he is still in his sinning state.

2 Corinthians 5:21, *For He made Him who knew no sin to be sin for us, that we might become the righteousness of God in Him.*

In theological terms, we speak of a double imputation that takes place in justification. “For our sake he made him to be sin who knew no sin, so that in him we might become the righteousness of God.”

This verse clearly states that,

- Our sin is imputed to Christ.
- We are the offending party.
- He is guiltless.
- He perfectly kept the law.

Yet, on the cross, God poured out His wrath on Christ. Why?

Because our sin was imputed to Christ. Christ took upon Himself our sin. Our great debit was put on His account. Christ paid the horrific penalty as the cup of God's wrath was poured out upon Him.

There is also a second imputation.

Christ's righteousness is imputed to us.

He not only takes our debit, but we also get His credit.

Christ paid the penalty we could never satisfy!

He kept the law perfectly, which we can't do either.

God credits to us His righteousness.

We stand before God clothed in Christ's righteousness.

We can say that we are saved by works, not at all by our works, but instead by Christ's works!

His perfect obedience, on our behalf.

One theologian said that two of the most beautiful words in the Bible are for us. Jesus lived and died and rose again, for us. All of His work was done on our behalf.

God has manifested His righteousness apart from the Law.

Romans 3:21-22, *But now the righteousness of God apart from the law is revealed, being witnessed by the Law and the Prophets,²² even the righteousness of God, through faith in Jesus Christ, to all and on all who believe. For there is no difference;*

Why? The reason for this judicial standing before a righteous God is because we have “*all sinned and come short of the glory of God*” (**Romans 3:23**).

The foundation upon which God can justify the believing sinner who is still in his sinning state is because this justification is “a gift.

Romans 3:24-25, *being justified freely by His grace through the redemption that is in Christ Jesus,²⁵ whom God set forth as a propitiation by His blood, through faith, to demonstrate His righteousness, because in His forbearance God had passed over the sins that were previously committed,*

From God's perspective, righteousness or sin is charged to an individual's personal account.

- Jesus kept the law,
- Atoned for sin,
- Satisfied God's wrath,
- Took our filthy rags and
- His righteous robe.

The Imputation of Sin

Romans 5:12-21, ¹² Therefore, just as through one man sin entered the world, and death through sin, and thus death spread to all men, because all sinned— ¹³ (For until the law sin was in the world, but sin is not imputed when there is no law. ¹⁴ Nevertheless death reigned from Adam to Moses, even over those who had not sinned according to the likeness of the transgression of Adam, who is a type of Him who was to come. ¹⁵ But the free gift is not like the offense. For if by the one man's offense many died, much more the grace of God and the gift by the grace of the one Man, Jesus Christ, abounded to many. ¹⁶ And the gift is not like that which came through the one who sinned. For the judgment which came from one offense resulted in condemnation, but the free gift which came from many offenses resulted in justification. ¹⁷ For if by the one man's offense death reigned through the one, much more those who receive abundance of grace and of the gift of righteousness will reign in life through the One, Jesus Christ.) ¹⁸ Therefore, as through one man's offense judgment came to all men, resulting in condemnation, even so through one ^[i] Man's righteous act the free gift came to all men, resulting in justification of life. ¹⁹ For as by one man's disobedience many were made sinners, so also by one Man's obedience many will be made righteous. ²⁰ Moreover the law entered that the offense might abound. But where sin abounded, grace abounded much more, ²¹ so that as

sin reigned in death, even so grace might reign through righteousness to eternal life through Jesus Christ our Lord.

This passage teaches us that the imputing or charging of Adam's sin to the entire human race. Because Adam sinned as the centralized head of the human race, God considers all men as sinners.

We are possessed of Adam's nature (**Romans 5:12-14**),
The sentence of death is imposed on us (**Romans 6:23**).

The effect of Adam's fall is not just one person but universal. We are all fallen sons and daughters of old Adam. We do not become sinful by sinning, we sin because we are sinful by nature. We sin because we are sinners.

Every member of the human family was charged into their account with Adam's disobedience. So, every person participates in the guilt and penalty of Adam's original sin.

The judgment of God rests upon all men. Except those who have a saving relationship with Jesus Christ because of imputed sin, our inherited sin nature and our own personal sins.

The guilt and penalty of Adam's sin was directly imputed to his descendants, so that all give way to the death.

(Romans 5:15, 18, 19; 6:23a).

1 Corinthians 15:22, "In Adam all die".

Adam's original act of disobedience has been charged to the whole human race. We all stand guilty in Adam before God. Adam acted on behalf of all humanity.

We stand guilty before God and deserve the death penalty until we come to Christ alone for a right standing before God.

- Adam's act of disobedience brought spiritual destruction for mankind.
- Christ's obedient submission to death on the cross brought righteousness and eternal life to all who believe on Him.

Sin is imputed to Christ

The sin of man is imputed to the sinless Saviour Jesus, Jehovah, the LORD God, laid on His Son, the Lamb of God, the iniquities of us all.

Isaiah 53:5, *But He was wounded for our transgressions, He was bruised for our iniquities; The chastisement for our peace was upon Him, And by His stripes we are healed.*

John 1:29, *The next day John saw Jesus coming toward him, and said, "Behold! The Lamb of God who takes away the sin of the world!"*

1 Peter 2:24 & 3:18, *who Himself bore our sins in His own body on the tree, that we, having died to sins, might live for righteousness—by whose stripes you were healed.*

¹⁸For Christ also suffered once for sins, the just for the unjust, that He might bring us to God, being put to death in the flesh but made alive by the Spirit,

There was a judicial transfer of the sins of man to Jesus Christ, God's Sin-Bearer.

The sin and guilt of the human race was imputed to the spotless and pure Lamb of God, Jesus Christ when He became the sin offering for the whole world.

Hebrews 2:9, *But we see Jesus, who was made a little lower than the angels, for the suffering of death crowned with glory and honour, that He, by the grace of God, might taste death for everyone.*

1 John 2:2, *And He Himself is the propitiation for our sins, and not for ours only but also for the whole world.*

He bore the penalty for sin. God imputed the guilt of our sins to Jesus Christ.

Let this be emphatically clear in your mind and heart that **Jesus Christ did not die for any personal sin that He had committed!**

Because He knew no personal sin in His entire life on this earth. He was the only person who ever lived on the earth who was sinless and pure and that qualified Him to die as a substitute for sinners.

The imputation of sin to Jesus Christ was symbolized in the Old Testament sacrificial system.

When the sinner comes with his sin offering the lamb, then he lays his hands upon the lamb this signified symbolically transfer of his sin to the animal, the victim.

The scapegoat of the Day of Atonement!

Leviticus 16:20-22,²⁰ *“And when he has made an end of atoning for the Holy Place, the tabernacle of meeting, and the altar, he shall bring the live goat. ²¹ Aaron shall lay both his hands on the head of the live goat, confess over it all the iniquities of the children of Israel, and all their transgressions, concerning all their sins, putting them on the head of the goat, and shall send it away into the wilderness by the hand of a suitable man. ²² The goat shall bear on itself all their iniquities to an uninhabited land; and he shall release the goat in the wilderness.*

Graphically symbolized the transfer of human sin and guilt to the divine substitute. When the high priest laid his hands on the head of the goat and confessed the sins of the people he in effect transferred the sins of the people on to the animal.

The mediated punishment indicates the idea of the imputation of the guilt of our sins to Jesus Christ. He bore the punishment of our sin, and its guilt having been imputed to Him.

- Christ “was pierced through” for my transgressions.
- He was crushed for my iniquities.
- The chastening for my well-being fell upon Jesus Christ.
- By His wounds I am healed.

(Isaiah 53:4-6, 12; Apostle Peter quotes in his letter 1 Peter 2:24-25). *Surely He has borne our griefs And carried our sorrows; Yet we esteemed Him stricken, Smitten by God, and afflicted. ⁵ But He was wounded for our transgressions, He was bruised for our iniquities; The chastisement for our peace was upon Him, And by His stripes we are healed. ⁶ All we like sheep have gone astray; We have turned, every one, to his own way; And the Lord has laid on Him the iniquity of us all.*

- ✓ *Our sins were imputed to Jesus Christ, and He went to the cross and died as our substitute (**Romans 5:6-8**).*
- ✓ *Christ on the cross bore the punishment due to the believer's sins. God made Him to be sin who knew no sin (**2 Corinthians 5:21; Hebrews 9:28**).*

God Imputes Righteousness of Christ to believers.

God imputes the righteousness of Jesus Christ to the believing sinner while he is still in his sinning state.

Because of Jesus Christ's atoning sacrifice, Christ's righteousness is credited into the believer's account. The imputation of the righteousness of Christ to the sinner lies at the heart of the Biblical teaching on salvation.

"The righteousness of God" is credited to the person who puts his trust in the atoning sacrifice of Jesus Christ. This is what makes a person saved.

For Abraham it was credited to him.

Genesis 15:6, *And he believed in the Lord, and He accounted it to him for righteousness.*

For every believer in Christ its credited to them.

Psalms 32:2, *Blessed is the man to whom the Lord does not impute iniquity, And in whose spirit there is no deceit.*

Romans 3:22, Romans 4:3; 8; & 21-25,

³ *For what does the Scripture say? "Abraham believed God, and it was accounted to him for righteousness."*

⁸ *Blessed is the man to whom the Lord shall not impute sin."*

²¹ *and being fully convinced that what He had promised He was also able to perform. ²² And therefore "it was accounted to him*

for righteousness.”²³ Now it was not written for his sake alone that it was imputed to him,²⁴ but also for us. It shall be imputed to us who believe in Him who raised up Jesus our Lord from the dead,²⁵ who was delivered up because of our offenses, and was raised because of our justification.

2 Corinthians 5:21,

All of our sins were charged (imputed) to the account of Christ, and His righteous standing with the Father has been imputed (charged) to our account. There is a judicial transfer of the righteousness of God to the believer because there could be no other grounds of acceptance with a righteous God. God is the author of this righteousness.

Apostle Paul writes about this righteousness in **Philippians 3:8-9**, *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 Christ⁹ 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;*

Because of this righteousness which God imputes to the believer in Christ, we "become the righteousness of God"! The same way in which Christ was "made to be sin"

When the apostle Paul says "faith is reckoned for righteousness" in **Romans 4:5**, the meaning is not that God

accepted Abraham's faith instead of perfect righteousness as the meritorious grounds for his justification.

God accepted Abraham because he trusted in God rather than in anything that he could do. Saving faith is not a good work (**Romans 3:24**). It is a free gift.

The true Christian is saved by free, unmerited grace. Faith is simple trust in the grace of God manifest in Jesus Christ with no claims to merit. It is salvation by pure grace. The believer's sin is covered, and he is counted righteous.

Romans 4:6, *just as David also describes the blessedness of the man to whom God imputes righteousness apart from works:*

The righteousness of God is imputed to all who believe on Christ so that they may stand before Him in all the perfection of Christ. It is true that the Christian is not yet perfectly holy or morally righteous. Nevertheless, we are justified before the Law of God and are "clothed" with the imputed righteousness of Christ.

Every saved sinner has been "made" the righteousness of God.

1 Corinthians 1:30, *But of Him you are in Christ Jesus, who became for us wisdom from God—and righteousness and sanctification and redemption*

2 Corinthians 5:21,

Romans 4:21-23,²¹ *and being fully convinced that what He had promised He was also able to perform.*²² *And therefore "it was accounted to him for righteousness."*²³ *Now it was not written for his sake alone that it was imputed to him,*

This imputed righteousness is not something man does or earns. It is not "infused" righteousness. Justification and imputation are both legal. This is a major theme of the apostle Paul in the book of **Romans 3:21-5:21**.

When a person accepts by faith the work of Christ in satisfying the righteous demands of God's Law, God imputes or reckons to the believer this righteousness. Based on the merits of Christ, the sinner is granted a new legal standing; he is counted righteous even while a sinner.

It is all about God's grace!
God imputes righteousness by faith.

This imputed righteousness is the same as justification without works or personal merit.
Grace triumphs when God imputes righteousness that leads to eternal life.

God sees the believer as abiding in His own Son. We have a new identification with Him by the baptism of the Holy Spirit. We are members of His body (**1 Corinthians 12:13; John 15:1, 5**).

God sees us “in Christ” and justifies us forever. He sees us clothed in the righteous garments of Christ (**Isaiah 61:10; Revelation 21:2**).

Therefore, the disastrous effects of the fall of Adam are effectively reversed for those who believe on Christ. The imputation of human sin to Christ makes possible the imputation of His righteousness to every believer.

- God loves you and me as much as He loves His own Son (**John 17:23**).
- God accepts us as He accepts Jesus Christ (**Ephesians 1:6; 1 Peter 2:5**).
- God sees us the same way He sees His own Son (**2 Corinthians 5:21; Romans 3:22; 1 Corinthians 1:30**).
- We are complete in Christ (**Colossians 2:10**);
- God the Father sees us perfected forever (**Hebrews 10:10 & 14**).

The imputation of Christ's righteousness results in justification before God's court of law.

Conclusion

How then shall we live our lives?

We were slaves to sin because of the fall of Adam. Now we are no longer slave to sin, but we are the righteousness of God.

The Holy Spirit produces through us God's righteousness.

Ephesians 2:10, *"We are His workmanship, created in Christ Jesus for good works, which God prepared beforehand, that we should walk in them"*

The imputed righteousness becomes the basis for a righteousness imparted through us by the Holy Spirit.

Imputation is the firm foundation upon which we are justified by grace through faith.

1. The sin of Adam is imputed to all his descendants, i.e., it is reckoned as theirs, and they are dealt with therefore as guilty.
2. Our sins are imputed to Christ, i.e., he assumed our "law-place," undertook to answer the demands of justice for our sins.
3. The righteousness of Christ is imputed to those who believe, and they become the righteousness of God.