

# The Doctrine of Imputations

Take from the exegesis of Psalm 51:4

The Bible has a great deal to say about imputations, which define our spiritual status at birth, as well as our spiritual potential when faced with the Person of Jesus Christ.

## The Doctrine of Imputations

1. Imputation is the function of the justice of God in crediting something to someone for cursing or for blessing. Imputations are the outline of our lives, and these imputations are pertinent to both believers and unbelievers. . Our relationship with God is built upon these imputations. They form the framework in which all other doctrine is built upon which deals with our relationship with God. Imputations are the bones of the skeleton. Imputations give structure and strength to every concept and principle related to the Christian life. Imputations mark the outline of God's grace. Imputations tell the story of how divine justice accomplishes the purpose for which God created mankind.
2. The original languages:
  - 1) The Hebrew verb is *châshab* (חָשַׁב) [pronounced *khaw-SHAHBV*], which means *to think, to regard, to account, to count, to determine, to calculate*. It is translated a myriad of ways in the KJV; among them: *thought* (Gen. 50:20), *meant* (Gen. 50:20), *devise* (1Sam. 18:25), *think* (Neh., 6:6), *cunning* (Ex. 35:35), *purposed* (Jer. 49:20), *conceived* (Jer. 49:30), *reckon* (Lev. 25:50), *count* (Lev. 25:52), *impute* (Lev. 17:4), *accounted* (1Kings 10:21). It occurs over 150 times in the Old Testament and is rendered in over ten different ways in the Old Testament. The first time we find this verb, it is quite significant. **And Abram had believed Y<sup>e</sup>howah and He counted [= imputed] it to him as righteousness** (Gen. 15:6). Strong's #2803 BDB #362. This verb is found 126 times in the Old Testament.
  - 2) The Greek verb is Verb *logizomai* (λογίζομαι) [pronounced *log-IHD-zohm-ai*], which means, 1) *to reckon, count, compute, calculate, count over; 1a) to take into account, to make an account of; 1a1) metaphorically to pass to one's account, to impute; 1a2) a thing is reckoned as or to be something, i.e. as availing for or equivalent to something, as having the like force and weight; 1b) to number among, reckon with; 1c) to reckon or account; 2) to reckon inward, count up or weigh the reasons, to deliberate; 3) by reckoning up all the reasons, to gather or infer; 3a) to consider, take into account, weigh, meditate on; 3b) to suppose, deem, judge; 3c) to determine, purpose, decide*. Thayer definition only. Strong's #3049. This verb is found 42 times in the New Testament.
3. There are two categories of imputation. The first is real imputations and the

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second is called judicial imputations.

- 1) Real imputation is when the justice of God imputes under the principle of antecedence and affinity. What is imputed has an affinity, which is an agreement or a correspondence for that to which it is imputed. That means there is an affinity between Adam's original sin on the one hand and its home which is the sin nature. They are like things, there is no discontinuity there. So there are two factors involved here: what is imputed from the justice of God, and the home or the target for the imputation. In terms of antecedence, that antecedence goes back to Adam's original sin, the original fall, and the affinity is the agreement between Adam's original sin and the sin nature. This makes it a real imputation.
  - 2) The second category of imputations, and these are judicial imputations. Judicial imputations take place where the justice of God imputes what is not antecedently one's own and where there is no affinity. In other words, there is no preceding action of event in the one to whom something is judicially imputed which warrants that imputation. Therefore there is no affinity, no agreement or inherent similarity between what is imputed and the recipient. That becomes clear when we look at the two judicial imputations.
4. There are four real imputations.
- 1) The first is Adam's original sin to the sin nature. Romans 5:12: **Therefore, just as through one man [Adam] sin entered into the world, and [spiritual] death spread to all men [by means of imputation] because all sinned [when Adam sinned].** Romans 5:14: **Nevertheless, [spiritual] death reigned from Adam until Moses, even over those who had not sinned in the likeness of the transgression of Adam, who is a type of Him [Jesus Christ] Who was to come [the 1<sup>st</sup> Advent of Christ].** 1Cor. 15:22a: **In Adam, all die.** Rom. 5:16: **And the gift [Jesus Christ] is not like what occurred through the one who sinned [Adam]; For on the one hand, the judicial verdict came by one transgression resulting in condemnation [a real imputation], but on the other hand, that gracious gift [Christ's incarnation and Atonement] because of the many transgressions resulting in a judicial act of justification.**
    - (1) As an aside, there is a reason why Adam's original sin is imputed to all of us—we need to stand condemned before God at birth, so that, if we die prior to the age of accountability, the Lord's death on our behalf can be applied to us. All children who die before the age of accountability (before they are able to understand and make a decision about Jesus Christ) are therefore saved. Their volition is not an issue in the Angelic Conflict, because they have not yet considered God and the Lord Jesus Christ.
    - (2) David, when his infant son died, said, **"He will not return to me; I will go to him."** (2Sam. 12:23b).
    - (3) The sin of Adam was not imputed to Jesus Christ because there

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was no target; Jesus was born without the old sin nature, which is the target of Adam's original sin. **Blessed is the Man to Whom Jehovah does not impute iniquity, and in Whose Spirit there is no guile** (Psalm 32:2).

- 2) The second type of real imputation is eternal life to the human spirit-there is an affinity there. The human spirit is that which the Holy Spirit creates and imparts to us at the instant of salvation, and that is what gives us the ability and understanding to relate to God. John 3:16, 36
  - 3) The third is blessings in time are imputed to our perfect righteousness. We have perfect righteousness imputed from a judicial imputation and blessings in time are imputed to that. Psalm 106:30–31 1Peter 2:24
  - 4) Fourth, blessings in eternity are imputed to the resurrection body. That which is done in the Spirit on earth is also parlayed into eternal blessings. 1Cor. 3:11–14
5. Judicial imputations:
- 1) The first is personal sin to Christ on the cross. Jesus Christ was born without a sin nature. He never committed any act of personal sin. Therefore there is nothing in Christ, no antecedent action, nothing preceding the cross which has any affinity or correlation with sin. The point here is that when personal sins were imputed to Christ there was nothing in Christ that had any affinity to personal sin, or there was no action in the life of Christ which made a basis for that imputation. Psalm 22:1 Matt. 27:45–46 1Peter 2:24
  - 2) In the same way on the second type of imputation, which is perfect righteousness to the believer at the point of salvation, there is no affinity. The believer is born with a sin nature. He has three strikes against him: he has a sin nature; he has been imputed with Adam's original sin; and he has personal sins. So there is no antecedent action of perfection in man to make him worthy of salvation. There is nothing in man that has affinity with perfect righteousness; therefore it is a judicial imputation. Gen. 15:6: **And Abram had believed Y<sup>e</sup>howah and He counted [= imputed] it to him as righteousness.** Rom. 4:3–7, 22–25 2Cor. 5:21
    - (1) Our own righteousness does not enter into the picture in any way. God has classified our righteousnesses as menstruous rags. Isa. 64:6
    - (2) This is why Rom. 4:6 speaks of God imputing righteousness to us apart from our works.
6. Adam and mankind:
- 1) Adam's original sin is imputed to us at birth. Or, as it has been said by many, when Adam sinned, we all sinned. Rom. 5:18a **Therefore, through the offense of one man condemnation was upon all men.**
    - (1) In this, he is called the federal head of the human race. As the federal head of the human race, Adam *represents* us in his choice to disobey God.

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- (2) Adam's sin and the woman's sin are very different. The woman was deceived by the serpent, but Adam made the free will choice to eat the fruit of the tree.
  - (3) He looked at the woman, whom he loved, and thought about God, and chose the fallen woman. Gen. 3:1–6
- 2) We are also born with Adam's nature—his propensity for sin—which he acquired after the fall. This nature is passed along through the man in copulation. In this way, Adam is called the seminal head of the human race (*seminal* means *seed, sperm*).
- 3) Very early in life, we make multiple choices to commit personal sins, which is a result of our volition and the possession of a sin nature which tempts us to sin.
- 4) Rom. 5:12 **Therefore, even as through one man sin entered into the world, and death by sin, and so death passed on all men inasmuch as all sinned.** Or Jonathan Mitchell's translation: **Because of this (Therefore; That is why), JUST AS through one man (through the act or agency of one man) The Sin (Failure; the miss of the target) entered into the ordered system (the world; the cosmos), and through The Sin (Failure; the miss of the target) The Death, and in this way The Death passed through (came through; went throughout) into all mankind (humanity), upon which [situation], all sinned (everyone fails and misses the target).** Adam brought sin into the world because he chose to sin against God. He brought spiritual death (separation from God) upon himself and all mankind. As a result of having a sin nature, all men therefore choose to sin.
- 5) All men, without fail, will choose to sin. That is our nature. **For all have sinned and come short of the glory of God** (Rom. 3:23). **All we like sheep have gone astray; we have turned, each one to his own way; and Jehovah has laid on Him the iniquity of us all** (Isa. 53:6).
7. Choosing to sin is a part of man's nature. Recognizing that one has sinned is not a matter of having the Mosaic Law. That is, the Mosaic Law did not ultimately define sin. **There is not a righteous man on earth who does good and does not sin** (Eccles. 7:20).
8. The logical timeline:
  - 1) God knew, in eternity past, that man would fall, and so, in eternity past, God made provisions for man's fall.
  - 2) God's plan was, His Son would take upon Himself our sins.
  - 3) In time Adam was created and Adam sinned.
  - 4) Adam's sin was passed along to all mankind, by imputation and through the possession of a sin nature which is passed along genetically through the male.
  - 5) Jesus came into this world, virgin born. This means He did not possess a sin nature, and therefore, Adam's original sin was not imputed to Him, because He has no natural target for Adam's sin.
  - 6) On the cross, Jesus took upon Himself the judicial imputation of our sins,

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- 7) paying the penalty for these sins.
  - 7) Because Jesus took the judicial imputation of our sins, we may accept the judicial imputation of His righteousness to us. Old Testament saints looked forward to this; and, until that time, their sins were covered. Num. 15:28 Psalm 32:1 Rom. 4:7b
  - 8) We look backward in time this our Lord's crucifixion and believe in Him. We receive His righteousness and our sins are forgiven. Matt. 9:6 Rom. 4:7a Eph. 1:6
  - 9) In time, as we grow spiritually and are filled with the Spirit, we receive blessings from God in time.
  - 10) In eternity, if these blessings in time were a result of functioning in the Spirit according to the teaching of the Word of God, then blessings in time are parlayed into blessings in eternity.
9. Imputations and the Angelic Conflict:
- 1) Satan has lodged objections to God's character prior to human history, after he had fallen and had been sentenced to the Lake of Fire. This is a logical conclusion based upon the fact that Satan has already been judged and yet, he retains some freedom to go about. Job 1:7 John 16:11
  - 2) Satan continues to lodge objects to God's relationship to man, and to the sins which we commit. Job 1:7–11 Rev. 12:10
  - 3) It is Christ's death for our sins and the imputations above which show that God's love, justice and righteousness are integral to his character, and not characteristics which are contradictory or function in opposition to one another.
10. Imputations and salvation:
- 1) We stand condemned at birth, because Adam's original sin has been imputed to the sin nature, which we received genetically from Adam. You may be born with your mother's eyes and your father's hair, but you have a sin nature which you inherited from Adam. Imputed to that sin nature is Adam's original sin.
  - 2) The personal sins which we commit are a natural result of having a sin nature. **I am carnal, sold under sin. For that which I do, I know not. For what I desire, that I do not do; but what I hate, that I do** (Rom. 7:14b–15). See also Rom. 8:3
  - 3) Jesus Christ died for the sins which we have committed and which we will commit—meaning, He took upon Himself the punishment for these sins. Our sins were imputed to Jesus Christ, which is a judicial imputation (there is nothing in Jesus which had a natural affinity for our sins). **He Himself bore our sins in His own body on the tree, that dying to sins, we might live to righteousness; by Whose stripes you were healed** (1Peter 2:24; Isa. 53:5).
  - 4) Therefore, we are no longer condemned because of our sins. **There is therefore now no condemnation to those who are in Christ Jesus** (Rom. 8:1a).

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- 5) Our attitude toward Jesus Christ becomes the issue to us. Just as the Tree of the Knowledge of Good and Evil tested Adam's volition, when there was no sin; the tree of the cross tests our volition in a world of sin. **For God so loved the world that He gave His only-begotten Son, that whoever believes in Him should not perish but have everlasting life (John 3:16). For the wages of sin is death, but the gift of God is eternal life through Jesus Christ our Lord (Rom. 6:23).**
- 6) As a result, we are justified, which means, God's righteousness is imputed to us. **And the gift [Jesus Christ] is not like what occurred through the one who sinned [Adam]; For on the one hand, the judicial verdict came by one transgression resulting in condemnation [Adam's original sin], but on the other hand, that gracious gift [salvation by means of Christ's death on the cross] because of the many transgressions resulting in a judicial act of justification (Romans 5:16).**
- 7) Robby Dean draws this conclusion: *The conclusion that we draw from all of this is that Adam's sin is not just his sin. Adam's sin is our sin, the sin of the entire human race. All of Adam's descendants are born in a state of helplessness, hopelessness and under condemnation. They are born with a corruption. That means that there is nothing in any of us that allows us to do anything to merit salvation.*
11. The imputations of blessings in time and in eternity are all potential.
  - 1) The 6 categories of temporal blessings, which may be imputed to us:
    - (1) Spiritual blessings: Occupation with Christ, a relaxed mental attitude, capacity for prosperity
    - (2) Temporal blessings: Different types of prosperity (social, sexual, wealth etc.)
    - (3) Blessings by association: Other people are blessed through association with you.
    - (4) Historical blessings: Your nation or area is blessed through association with you.
    - (5) Blessings connected with undeserved suffering: Suffering for blessing
    - (6) Dying blessings: Believer glorifies God in dying.
  - 2) We will receive eternal rewards in heaven, based upon our spiritual function here on earth. This involves spiritual growth and the filling of the Holy Spirit. **The natural outworking of these things will be the doing of divine good, which will result in eternal rewards being imputed to us. For we must all appear before the judgment seat of Christ that each one may be rewarded for the things he has done by means of the body (during his life on earth) face to face with what he has accomplished, whether [divine] good or worthless [human good] (2Cor. 5:10). For no man can lay a foundation other than the one which is laid, which is Jesus Christ. Now if any man builds upon the foundation with gold, silver, precious stones, wood, hay, straw, each man's work will become evident; for the day will**

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show it, because it is to be revealed with fire; and the fire itself will test the quality of each man's work. If any man's work, which he has built upon, it remains, he shall receive a reward. If any man's work is burned up, he shall suffer loss; but he himself shall be saved, yet so as through fire (1Cor. 3:11–15).

I took these points from Robbie Dean's notes:

<http://phrasearch.com/Trans/Dean/Genesis/Gen032.htm>

and from Bill Wenstrom's Doctrine of Imputation which is here:

[http://www.wenstrom.org/downloads/written/doctrines/theology\\_proper/imputation.pdf](http://www.wenstrom.org/downloads/written/doctrines/theology_proper/imputation.pdf)

R. B. Thieme, Jr. is probably responsible for much of the organization here.

This is an extensive topic in L. S. Chafer's Systematic Theology; ©1976 Dallas Theological Seminary; Volume 2, pp. 296–315. Bob Thieme was an enthusiastic student of Chafer's.

I contributed very little original material.

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