

Doctrine of Imputation

1. The word "imputation" refers to the act of setting to someone's account or reckoning something to another person.
2. In Romans 4:3 we read that Abraham believed God, and it was counted unto him for righteousness (Gen. 15:6). This means that God accepted Abraham because he trusted in the Lord rather than trusting in something that he could do.
3. Appealing to Psalm 32:1-3, Paul argues that only God can forgive sin. Those who are forgiven are not regarded as wicked any longer since the Lord does not impute or charge them with iniquity. Instead they are considered or reckoned to be children of God.
 - *Psalms 32:1 A Psalm of David, Mas'-chil. Blessed is he whose transgression is forgiven, whose sin is covered. 2 Blessed is the man unto whom the LORD imputeth not iniquity, and in whose spirit there is no guile. 3 When I kept silence, my bones waxed old through my roaring all the day long.*
 - *Romans 4:7 Saying, Blessed are they whose iniquities are forgiven, and whose sins are covered. 8 Blessed is the man to whom the Lord will not impute sin.*
 - *Romans 4:11 And he received the sign of circumcision, a seal of the righteousness of the faith which he had yet being uncircumcised: that he might be the father of all them that believe, though they be not circumcised; that righteousness might be imputed unto them also:*
 - *Romans 4:23 Now it was not written for his sake alone, that it was imputed to him; 24 But for us also, to whom it shall be imputed, if we believe on him that raised up Jesus our Lord from the dead;*
4. The imputation of divine righteousness to sinners lies at the heart of the biblical doctrine of salvation.
5. The imputed righteousness is seen by God in all those who are in Christ, for it is His righteousness which allowed Him to purchase redemption.
6. God grants righteousness to those who have faith in Christ.
 - *Romans 1:17 For therein is the righteousness of God revealed from faith to faith: as it is written, The just shall live by faith.*
 - *Romans 3:21 But now the righteousness of God without the law is manifested, being witnessed by the law and the prophets; 22 Even the righteousness of God which is by faith of Jesus Christ unto all and upon all them that believe: for there is no difference: 23 For all have sinned, and come short of the glory of God; 24 Being justified freely by his grace through the redemption that is in Christ Jesus:*

25 Whom God hath set forth to be a propitiation through faith in his blood, to declare his righteousness for the remission of sins that are past, through the forbearance of God; 26 To declare, I say, at this time his righteousness: that he might be just, and the justifier of him which believeth in Jesus.

- *Romans 10:3 For they being ignorant of God's righteousness, and going about to establish their own righteousness, have not submitted themselves unto the righteousness of God.*
 - *2 Corinthians 5:21 For he hath made him to be sin for us, who knew no sin; that we might be made the righteousness of God in him.*
 - *Philippians 3:9 And be found in him, not having mine own righteousness, which is of the law, but that which is through the faith of Christ, the righteousness which is of God by faith:*
7. Not only is the imputation of God's righteousness to the believer taught in Scripture, but so is the concept that the sin of Adam has been imputed to all mankind.
- *Romans 5:12 Wherefore, as by one man sin entered into the world, and death by sin; and so death passed upon all men, for that all have 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 them that had not sinned after the similitude of Adam's transgression, who is the figure of him that was to come. 15 But not as the offence, so also is the free gift. For if through the offence of one many be dead, much more the grace of God, and the gift by grace, which is by one man, Jesus Christ, hath abounded unto many. 16 And not as it was by one that sinned, so is the gift: for the judgment was by one to condemnation, but the free gift is of many offences unto justification. 17 For if by one man's offence death reigned by one; much more they which receive abundance of grace and of the gift of righteousness shall reign in life by one, Jesus Christ.) 18 Therefore as by the offence of one judgment came upon all men to condemnation; even so by the righteousness of one the free gift came upon all men unto justification of life. 19 For as by one man's disobedience many were made sinners, so by the obedience of one shall many be made righteous. 20 Moreover the law entered, that the offence might abound. But where sin abounded, grace did much more abound: 21 That as sin hath reigned unto death, even so might grace reign through righteousness unto eternal life by Jesus Christ our Lord.*
 - *1 Corinthians 15:21 For since by man came death, by man came also the resurrection of the dead. 22 For as in Adam all die, even so in Christ shall all be made alive.*
8. While all of humanity has been judged guilty as a whole race, each person has acted out his or her guilt so that no one is without excuse.
9. Because of the severity of the penalty of the guilty, it is impossible for individuals to be righteous in the sight of God apart from the gift of righteousness graciously granted by a merciful God.

10. This gift of righteousness is provided in Christ through the instrument of faith.