

QUESTION #9 – What is imputation?

The chapter in which this word is most used is Romans 4. The word translated “reckoned” or “credited” is the key word of the chapter. The word is used some eleven times in twenty-five verses (vv. 3, 4, 5, 6, 8, 9, 10, 11, 22, 23, 24). The verb λογίζομαι means to charge something to one’s account or to judicially calculate something (G. Abbott-Smith, *Greek Lexicon*, p. 220).

We could understand the word “reckon” or “credited” as a judicial, mental calculation of God in which He makes a specific, judicial calculation concerning an individual. We can see a good example of this in a form of the word that Paul uses in Philemon verse 18. The idea of judicially calculating and crediting something to someone’s account is clearly seen.

When this doctrine of imputation is properly understood, it is impossible to present a Lordship salvation message because we are forced to admit that our righteousness that saves us is a judicially credited righteousness given to us based on the value of the work of Jesus Christ.

When it comes to us in this New Testament Grace Age, there are three major imputations or calculations God makes:

Imputation #1 - God calculates Adam’s sin and death penalty to us. Romans 5:12-21

When Adam sinned, God calculated his sin to all humans and all humans received the death penalty. The key verb of verse 12 is “all sinned.” This verb looks back on a moment when God made a judicial calculation in which we all sinned, all were sentenced to die and all were given the death penalty. The specific moment when God calculated that was when Adam sinned. This imputation is easily proved three ways:

(Way #1) - The context contrasts two federal heads—what we have in Adam versus in Christ.

(Way #2) - The text specifically says this very thing—5:16, 17, 18, 19.

(Way #3) - The illustration proves it—5:13-14 “for” (v. 13) illustrates and explains v. 12.

1) Sin was in the world before the Law. 5:13a

2) Sin was not imputed or calculated by God against a person until the Law. 5:13b

3) All people still died from Adam until Moses. 5:14 Why? Imputation!

Imputation #2 - God calculates our sin to Jesus Christ. II Cor. 5:21; I Pet. 2:24; Is. 53:5-6

The whole grace Gospel hinges on this imputation. The Lord’s Supper, especially the breaking of the bread, commemorates this imputation; His body took our sin and God’s wrath. The actual moment of this imputation may be seen when Christ, at the ninth hour of the day, is on the cross and cries out “My God, My God, Why Hast Thou Forsaken Me?” (Matt. 27:46; Mk. 15:34)

Imputation #3 - God calculates Christ's righteousness to us. II Cor. 5:21; Phil. 3:9

The moment a person believes on Jesus Christ, this calculation of God occurs. This one moment in time judicial calculation gives the believer the legal righteousness he needs to go to God's heaven.

If one truly grasps the value of what Jesus Christ did on that cross and truly grasps these judicial imputations, the Lordship salvation matter is completely put to rest and seen as not biblically accurate. This is not about a person following cross or taking up his cross daily or purposing to be obedient; this is about a judicial calculation made at the throne of God that declares that one is righteous via imputation.

The legal nature of imputation demands that we cannot have a thing to do with having the righteousness of God. The legal nature of Christ's sacrifice is clearly developed in the book of Hebrews. The first time Jesus Christ came into this world was for the purpose of settling all legalities of sin so that we could have a relationship with God (Heb. 9:27; 10:10, 12, 19).

Our salvation has nothing at all to do with our practical righteousness, other than it becomes the basis for us being able to develop a righteousness that is not viewed as "filthy rags." Our salvation righteousness is imputed to us the moment we believe.

It is not based on our commitments, promises, obedience or desire to become a disciple of Jesus Christ and follow Him; it is by pure, judicial imputation.