

## Doctrinal Study #4

### Imputation

Hebrews 10:1-18

**Paul's prison cell in Rome became a pulpit from which the Gospel went out to multitudes in the capital city of the Roman Empire.** Among those to whom the gospel came in transforming power was a runaway slave, Onesimus, who had stolen from his master and made his way from the city of Colosse in Asia Minor over to Rome. While Paul could have used this newfound son in the faith to minister to his needs as a prisoner, he purposed to send Onesimus back to Philemon, his master. **Paul wrote the letter to Philemon to exhort him to forgive and restore his run away slave, and to count him as a brother in Christ.** Paul recognized that before such a restoration could be made, the debt that Onesimus owed must be paid. The problem was that Onesimus had nothing with which he could paid what he owed, and so in writing his letter Paul says in verses 17-19, "If you count me, therefore, a partner, receive him as myself. If he has wronged you, or owes you anything, put that on my account. I Paul have written it with mine own hand, I will repay it..." And in those words the Apostle was giving us a classic example of the great Christian doctrine of imputation.

The word "imputation" means to "reckon over to one" or "to charge to one's account." **Paul is giving us an illustration of that which God has done, for us in Christ Jesus.** As Paul assumed the debt of Onesimus and invited Philemon, who had been wronged, to charge that debt to him, so the Lord Jesus Christ took the debt that was owed to the holy God, and He charged Himself with our debt and in turn charged His righteousness to our account.

**While the word "imputation" does not occur with any frequency in Scripture, the ideas that constitute this doctrine abound throughout its pages.** In this study we will share with you a number of the concepts presented in the Word of God so that we can rejoice in the sufficiency of the provision which God has made for us because of this wonderful and amazing grace.

**When God, as a divine Bookkeeper, begins to settle our accounts, He spreads the ledger before Him, and as would be true in all accounting systems there is space for both credits and debits.** God had to begin on the debit side of, the ledger and He had to set down that which is actually ours. God in all honesty, as a certified Accountant of the affairs of men, must deal with the facts as they are. **Therefore, God begins the work of imputation by setting down to our account on the debit side the debt that we owe.** In Romans 5, we find the first great part in the doctrine of imputation. God sets down on the debit side of our ledger Adam's sin, for Adam's sin is imputed to all of Adam's race; and because of

that Adam's sin is charged to the account of Adam's descendants. **In this act God is imputing to us what is rightly ours because we are Adam's sons.** In Romans 5: 12 Paul Writes, "...as by one man (that, of course, is Adam) sin entered into the world (the entrance of sin into the world is recorded in Genesis 3, where Adam rebelled against the command of God and ate the forbidden fruit), and death by sin; and so death passed upon all men, for that all have sinned." The great act of imputation is implied in the words here translated "passed upon all men." **Spiritual death is charged to our account.** When God views us in our position in Adam, God see us as spiritually dead. We were born spiritually dead because the parents who birthed us physically were themselves spiritually dead and could pass to us only that which they had. Therefore, Paul emphasizes that death entered the world, and that men die because Adam's sin is charged to each man's account on the debit side of the ledger.

**In order to make this very clear, Paul shows us that men do not die because they are sinners, but rather they sin because they are sinners.** He shows us in verse 13, "For until the law sin was in the world; but sin is not imputed (that is, sin was not counted transgression) when there is no law. Nevertheless death reigned from Adam to Moses, even over them that had not sinned after the similitude of Adam's transgression..." **Then, in the following verses, Paul shows that it was not the law that made men sinners; it was not breaking a law that made men sinners, because men were sinners, and men died before the law was ever given.** Both physical death and personal sins had their root and origin in the sin of Adam. Because we were in Adam when Adam sinned, Adam's sin was charged to our account and we stand guilty before God as though it had been our hand instead of Adam's that reached out to pluck the forbidden fruit from the forbidden tree in response to the enticements of Satan. **We stand, therefore, before God, charged with Adam's sin.** This is the act of imputation in which God sets down on the debit side of the ledger our indebtedness.

**Therefore, before the books can be balanced, all of our indebtedness must be taken into account.** It would be a relatively easy thing to balance our books at the end of the month and come out on the credit side if we could choose to ignore all the larger bills that we have received during the month. But no accounting can be satisfactory which does not include all of the indebtedness that is against us. **We have no right, when we have balanced the books at the end of the month to announce joyfully that for once we are in the black unless we have included every obligation that is against us.** When God begins the divine work of salvation, He does not overlook some of the indebtedness. God does not treat sin as though it did not exist in the life of an individual. **But God spreads His ledger and He makes an entry in that book that is all-inclusive.** And the entry is "Adam's sin." Therefore, the first great fact

of imputation is the fact that Adam's sin is imputed to the human race. May we remind you again that God, in this act, is *imputing* to us what is *already* ours.

From this negative side we move on to the second great fact in imputation: the sin of the human race was imputed by God the Father to God the Son. Here is a divine transferal in which that which did not belong to the Lord Jesus Christ was charged to His account. This, you will see, is just the opposite of God's first step in imputation. When God charged Adam's sin to our account, He was charging that which was actually already ours. But God, in a second great act, charged to Jesus Christ that which was not His. This is a judicial act in which *my* guilt, *my* sin, was placed upon Him.

Look with me at several passages of scripture, which show us the judicial act of God. The most popular is the prophecy of Isaiah given hundreds of years before Christ was born. Isaiah 53:4 speaks of Christ as our sin bearer, "Surely he has borne our griefs, and carried our sorrows..." The Hebrew word translated "borne" means, "to carry because something has been placed on another." It is a word that would be used for a mule that bears a load that has been placed on its back. It is a word that pictures Christ as having borne, or carried, our grief, not His grief, and having carried our sorrow, not His sorrows. But how was it possible for Christ to accomplish such a feat? Because God charged to His account that which was not His, but which was ours. Isaiah continues in verses 5-6, "...he was wounded for our transgressions, he was bruised for our iniquities; the chastisement of our peace was upon him; and with his stripes we are healed. All we like sheep have gone astray; we have turned every one to his own way (now, notice what he says right here); and the Lord has laid on him the iniquity of us all." Here was a *transferal*; here was an *imputation*; here was a *divine reckoning* in which God the Father *charged over to the account of God the Son* what which was not rightly His.

In the Old Testament it was the custom for one to identify himself with the lamb that he offered as sacrifice by placing his hands on the head of that animal. You will recall that on the day of atonement the high priest took two goats and over the one goat he confessed the sins of the nation Israel, and he placed his hands on the head of that goat, and then that goat was led away in the wilderness. When the sins of the nation were confessed over that goat, and the high priest placed his hands on the head of that animal, the sins of the nation Israel were being borne by that animal. There was a charging over; there was an imputation of the sins of the nation to the scapegoat. When a father would call together his sons to give a paternal blessing, as Jacob did to his sons in Genesis 49, the father would put his hand on the head of the son who was to receive the blessing. By doing so, he was *imputing*, he was *transferring* the

blessing as he identified himself with his son by the act of placing his hands on his head.

**Following that very familiar Old Testament picture, Jesus Christ is pictured in Isaiah 53 as the Lamb of God that would be sacrificed to bear away the sin of the world.** He is pictured as the Scapegoat who bore away the sins. He is pictured as the One upon whom the Father placed His hands, confessing the sins of a guilty people, and the Father imputed, or charged to His account all the sins of the guilty ones so that Jesus Christ, as the Sin Bearer, might bear our transgressions and iniquities away. **He has borne our griefs and carried our sorrows because God the Father charged them over to God the Son.** God has laid on Him the iniquity of us all as God, by a divine act, transferred our sins to the Son so that the Son might bear them away.

You will see this same truth in 2 Corinthians 5:21, where Paul says, "...he (that is, God the Father) has made him (that is, God the Son) to be sin for us, who knew no sin; that we might be made the righteousness of God in him." Please notice that Paul did *not* say that God "has made him to be a sinner..." **You see, if Jesus Christ were a sinner, He could not be the sinner's substitute or the sin-bearer.** God the Father did not make Him a sinner, but God that Father made Him to be sin. That is, God the Father charged to His account all of the sins of Adam's race. **Whereas Adam's race has imputed to them Adam's sin, that sin was transferred from the human race to the One who became sin.** That was the divine act of imputation that charged over to the account of Jesus Christ all of our iniquities.

Peter speaks of this same truth in 1 Peter 2:21-25, "Who his own self bore our sins in his own body on the tree, that we, being dead to sins, should live unto righteousness: by whose stripes you were healed. For you were a sheep going astray; but are now returned unto the Shepherd and Bishop of your souls." Here the picture is the same as we have seen in Isaiah 53, where God the Father charged our guilt, our debt, our sin, our unrighteousness, and our uncleanness over to His own Son as He hung on the Cross.

**That brings us to the third step in this great biblical teaching.** Not only is Adam's sin imputed to the human race, and the sin of Adam's race imputed to Christ, but also the righteousness of Christ is imputed to believers. To every believer that, by faith, receives Jesus Christ as their personal Savior, God not only *removes* our sins and *charges* them to Christ; He also takes the *righteousness* of Christ, and *charges* it to us. **You see, in the first act of imputation God set down on the debit side of the ledger our indebtedness.** In the *second act of imputation*, God *erased the entry made in the debit side* and *set it down to Christ's account*. In the third great act of *imputation*, God *set down on the positive side of our ledger*

all the righteousness of Christ. Therefore, we are able to stand before God not condemned but filled with the righteousness of Christ.

Paul introduces that same truth in Romans 1, when he writes concerning “the righteousness of God.” Now he is not writing to tell us that God is righteous, but rather to tell us about the righteousness which God imputes to men through faith in the Lord Jesus Christ. In Romans 1:16-17 he says, “I am not ashamed of the gospel of Christ; for it is the power of God unto salvation to every one that believes; to the Jew first, and also to the Greek, For therein (that is, in that gospel) is the righteousness of God revealed from faith to faith...” **The righteousness of God is revealed; not the fact that God is righteous, although the gospel affirms that truth, but the gospel reveals the righteousness of God that God imputed to the one who believes.** This same truth is seen in Romans 3:21-22, “But now the righteousness of God without (apart from) the law is manifested, being witnesses by the law and the prophets; even the righteousness of God which is by faith of Jesus Christ unto all and upon all them that believe...” And in Romans 10:3 he says this concerning Israel, “...they being ignorant of God righteousness, and going about to establish their own righteousness, have not submitted themselves to the righteousness of God.” Paul speaks of this divine reckoning in Philippians 3:8-9 when he says, “I count all things but loss for the excellency of the knowledge of Christ Jesus, my Lord; for whom I have suffered, the loss of all things, and do count them, but refuse, that I may win Christ. And be found in him, not having my own righteousness, which is of the law, but that which is through the faith of Christ, the righteousness which is of God by faith.” Paul is simply saying that instead of self-righteousness or law-righteousness, God has imputed His own righteousness to the account of the believer. This is exactly what we have been told in Hebrews 10:14, “For by one offering he (Christ) has made perfect for ever those whom are sanctified.”

The Bible is simply telling us that because of Adam’s rebellion in the Garden of Eden, the sin of Adam is imputed to all of Adam’s race. But God had a divine plan in place that would allow mankind to receive a full pardon from the charge that we had received because of our heritage, and that plan was the finished work of Jesus Christ on the cross. And on the cross Jesus Christ bore the guilt, the penalty, the curse of Adam’s race, and offered Himself as a substitute to God. Therefore, when an individual receives Jesus Christ as personal Savior, God removes from the account of that individual the guilty sentence and replaces that sentence with the righteousness of God.

If you have never been saved, you stand under divine wrath, under the curse of God. But if you have received Christ as your personal Savior, the bible says that you have been “perfected forever” in the eyes of God.