

IMPUTATION

“Imputation” is a Biblical word and concept. But like many other Biblical words and concepts, imputation has been grossly perverted by false teachers. For instance, Calvinists change the meaning of the word in order to teach that sin and righteousness are traits than can be “shuffled around” or “transferred” from person to person. Indeed, they believe in a “three-fold” imputation or transfer: 1) That Adam’s sin is transferred to all mankind; 2) that mankind’s sins were transferred to Christ on the cross; and 3) that Christ’s righteousness is transferred to Christians. Sadly, there is not a word of truth to their claims. **Calvinistic** imputation is false doctrine! Let’s examine this more closely...

The word “impute” means, “to put down to a person’s account” (Vine). Hence, when “**God imputes righteousness**” (Rm.4:6), it simply means that God counts that one as righteous. But Calvinism has taken this simple concept, and perverted it to mean that God “transfers” the personal righteousness of Christ to the believer. According to the Calvinist, when God looks at a Christian, He does not see his sin. Instead, He only sees the personal righteousness of Christ, which was (allegedly) “transferred” to him. This is not even close to what the Scriptures say! But what **do** they say? How does God impute righteousness? Notice the full context:

“David also describes the blessedness of the man to whom **God imputes righteousness** apart from works: ‘Blessed are those whose lawless deeds are **forgiven**, and whose sins are **covered**; blessed is the man to whom the Lord shall **not impute sin**’” (Rm.4:6-8). The text says that God DOES impute righteousness (v.6); and does NOT impute sin (v.8). And why is that? Because he is forgiven! Notice the parallelism: to be “**forgiven**” means your sins are “**covered**,” which in turn means that God does “**not impute sin**.” Since his sin is forgiven, he is, in fact, righteous! Hence, “**God imputes righteousness**” to the FORGIVEN man! God calls Him righteous because that is exactly what he now is!

Simply put, God imputes to you (i.e. puts down to your account) **exactly what you are**. If God imputes righteousness to the forgiven man (Rm.4:6-8), that **necessarily implies** that he imputes sin to the unforgiven man! In other words, **you are what you are!** If you commit sin, God imputes sin to your account; but if you are forgiven, God imputes righteousness. And that is a far cry from saying the personal righteousness of Christ is “transferred” to us. There is no such verse in all of Scripture! To further reinforce this point, consider the fact that, neither sin nor righteousness are “transferrable.” Notice: “**The son shall not bear the guilt of the father, nor the father bear the guilt of the son. The righteousness of the righteous shall be upon himself, and the wickedness of the wicked shall be upon himself**” (Ezk.18:20). Yes, it is just that simple!

This study would be remiss if we did not consider the **condition** for receiving forgiveness. And that condition is “faith.” In the very context we are studying (Romans 4), the Bible says, “Abraham **believed** God, and **it** (i.e. his faith) was **accounted** (i.e. imputed) to him for righteousness” (v.3). In other words, Abraham was considered righteous on the basis of his faith. But note carefully that the faith of Abraham was manifested in his deeds: “**By faith Abraham obeyed** when he was called to go out to the place which he would receive as an inheritance” (Hb.11:8). It was “NOT by faith only,” but by an obedient faith (Jm.2:20-24)! Bottom line: Obedient faith brings forgiveness.

Finally, the personal righteousness of Christ was very important; but it was not something to be “transferred” to the believer (as Calvinism asserts). Instead, it was that which **qualified** Jesus to die on our behalf. You see, the sacrifice for our sin had to be “as of a lamb without blemish and without spot” (1Pt.1:18-19). Also consider 2Cor.5:21; Hb.4:15; 7:26-27; 9:14; 1Pt.2:21-22; and 3:18.

I hope that it has helped you to better understand an important Bible topic.

--Lanny Smith