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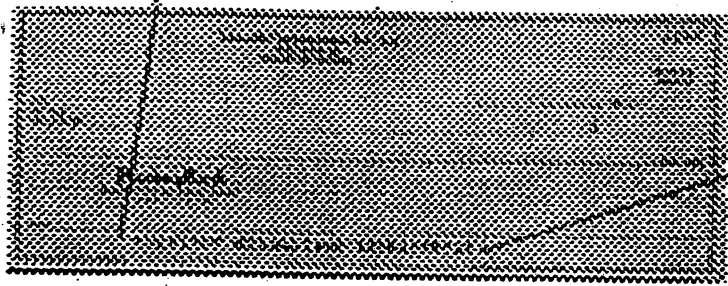
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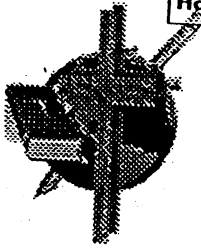
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Jude Ministries

Contending for the FAITH

Romans 4:3

What does the Scripture say? "Abraham believed God, and it was credited to him as righteousness."

NIV

Imputation

In the above verse from Romans, Paul where Paul quotes from Genesis 15:6. In doing so, the Apostle uses a Greek word translated as "credited" in the NIV.

That is the word account, logizomai. The word is sometimes translated as impute, credit, count, or reckon.

It is used 41 times in the New Testament, 35 of those by Paul, with 19 of those times coming in Romans. It is a prominent word of Romans chapter 4.

The idea is that something is credited to one's account. In this case, righteousness is credited based upon faith or belief. God's promises to Abraham are stated over 100 times in Scripture. These promises were not the basis of Abraham's belief. God was the basis. Abraham believed God and God credited this belief to Abraham as righteousness.

The same is true for us. When we believe in Jesus Christ, God accounts this as righteousness to our accounts. We are deemed justified by God.

Impute, Imputation

To reckon to someone the blessing, curse, debt, etc. of another. Adam's sin is imputed to all people (Romans 5:12-21), therefore, we are all guilty before God. Our sins were imputed to Jesus on the cross where He became sin on our behalf (2 Corinthians 5:21) and died with them (Isaiah 53:4-6). Therefore, our sins are forgiven. Understanding imputation is very important. Imputation is the means of our salvation. Our sins were put upon, imputed, to Jesus on the cross. Our sins were "given" to Jesus. When He died on the cross, our sins, in a sense, died with Him. The righteousness that was His through His perfect obedience to the Father in His complete obedience to the Law is imputed, given, to us. In short, our sins were given to Jesus. His righteousness was given to us. Technically speaking our sins were imputed to Jesus. His righteousness was imputed to us.

Imputation

By David M. Williams (davidmwilliams@geocities.com)

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INTRODUCTION

'Imputation' is an important revelation of divine dealings with man. Walvoord (1960, p. 281) defines imputation as "reckoning to the account of another", giving the book of Philemon as a Biblical illustration (v. 18 reading, "Put that on mine account").

Imputation was an important component of the Levitical sacrificial system. On the annual Day of Atonement the high priest was to take two male goats for a sin offering in order to atone for the sins of the Israelite community as a whole (Leviticus 16:5). One goat was to be sacrificed in the usual manner, while on the living goat's head the high priest was to lay both his hands and confess over it (thus, impute to it) all the wickedness and rebellion of the Israelites (v. 21). He was then to drive the goat away into the desert, and it would carry on itself all their sins to a solitary place (v. 22).

In the New Testament, imputation relates specifically to the sin of Adam and the work of Christ, and may be categorised into three theological connections, to follow.

NEW TESTAMENT WORDS

In the New Testament, two words are used. Ellogeo means to charge to one's account (Vine, 1981, p. 252). It occurs twice, in Philemon 18 and in Romans 5:13.

Secondly, and more frequently, logidzomai means to reckon, take into account or metaphorically put down to a person's account (Vine, 1981, p. 252, 258). The word occurs 43 times in the New Testament, most frequently from Romans 2:3 to 14:14. It is used of numerical calculations, such as in Luke 22:37; to consider or calculate, such as in II Corinthians 10:11; and to suppose, judge or deem, such as in Romans 2:3. However, more importantly logidzomai is used metaphorically, by a reckoning of characteristics or reasons to take into account - precisely that understood by imputation. The Biblical passages that use the word in this sense provide significant data about imputation.

IMPUTATION OF ADAM'S SIN TO MAN

According to Paul's argument in Romans 5:12-21 the one sin of Adam was imputed to mankind to the extent that "death reigned" (v. 14). All were condemned in Adam (v. 18) and all have been made sinners (v. 19). It is because of Adam's sin that one is born with a depraved nature and under God's condemnation (Romans 5:12; Ephesians 2:3).

Controversy exists over the extent of the effect of Adam's sin on modern man. At one extreme, Pelagius taught that the only effect of Adam's sin on his posterity is a bad example; each person is created entirely innocent and free from depravity (Thiessen, 1979, p. 186).

Others, such as Thiessen, believe that not only does man receive a depraved nature from Adam's sin but that each man is personally responsible for the sin of Adam. He states, "There was an impersonal and unconscious participation by all of Adam's progeny in this first sinful act" (Badham, nd., p. 38).

In attempting to refute the theories of Arminius Thiessen cites Romans 5:12 as meaning that all are responsible for the sin of Adam. Yet, this is not what the verse teaches, despite Thiessen's use of "according to the Scriptures" (1979, p. 187). Romans 5:12 explains that sin has entered the world through Adam's sin. Further, death has come through sin (as stated in Ezekiel 18:4). The conclusion then, is that death has and will come to all men, because all men have sinned. To equate the sin of each person with the sin of Adam is to infer from the verse more than it actually says, and perhaps to suggest the likelihood that a person may not commit their own sins, the only reason that "all men have sinned" being that they have been held accountable for the sin of Adam.

The doctrine of the depravity of all men is most real. However, although man is conceived with a sinful nature (Psalm 51:5) because of Adam there is no Scriptural reason why man is individually held responsible for Adam's sin itself. Rather, all have sinned (Romans 5:12) and are held accountable for this. All have been made sinners (Romans 5:19) but Zodhiates (1992, p. 924) explains that this is a declaration based on the disobedience of man, and not a setting or placing of man in such a position.

IMPUTATION OF MAN'S SIN TO CHRIST

In contrast to the imputation of Adam's sin to mankind, the sin of man has been imputed to Christ. Walvoord (1960, p. 282) differentiates these as a real and a judicial imputation.

Christ bore the griefs and carried the sorrows of man. He was wounded for the transgressions of all and

5). **Fact Four:** God *imputes righteousness* [forensic] apart from works (v. 6). **Fact Five:** ...*lawless deeds*... covered (v. 7)...*sin*... not taken into account/imputed [because covered; not removed...passed over] (v. 8). **Fact Six:** Faith was credited (v. 9). **Fact Seven:** How...was it credited? i.e., faith (v. 10). **Fact Eight:** that *righteousness* might be credited to them (v. 11), i.e., *all* who believe whatever the dispensation in which they lived; hence, righteousness is trans-dispensational and may be legal or infused, sins not reckoned/passed over or removed. Thus, the method of dealing with sin accords with the requirements of the dispensation—pre law, law, or grace. **Fact Nine:** it was... credited, i.e., faith (v.22; cf. vv. 20-21). **Fact Ten:** it was credited, i.e., faith (v. 23). **Fact Eleven:** to whom it will be credited, i.e., faith (v. 24).

So then, these facts were set down and *credited, reckoned, imputed*, in accordance with the facts/requirements of the dispensation—law, grace, etc. Not on a single instance was the act of a person *credited/imputed* to another; not once was there a *credit* or *imputation* contrary to fact. In every instance that which was imputed belonged to the person to whom imputed. Morality, good or bad, is nontransferable.

4:7 lawless deeds have been forgiven: Better: *were forgiven*. In the Majority Text, Paul is represented as quoting the LXX verbatim. Under the Law people were *forgiven*, i.e., their lawless deeds were *passed over* (Rom 3:25) because they could not be changed and their sins removed. Since sin could not be removed (Heb 10:4, 11), and no flesh could be made righteous (See notes at Rom 3:20); they were justified (See notes at 2:13). So, sin was dealt with in a declarative or forensic sense until Christ came. Forgiveness is a legal term, meaning simply that the offended party *passes over* the offenses of the offender, drops the penalty, and so there is *pardon* or *forgiveness*, but no regenerative change; thus, the sinner/criminal is at heart the same. But under the Law blessed is this one.

1) "Abraham believed...and it [his faith] was *considered/reckoned* for [forensic] righteousness" (Rom 4:3). 2) "Even so consider yourselves to be dead to sin, but alive to God in Christ Jesus" (Rom 6:11). Two things are considered or reckoned—the realities of death to sin and life in Christ. And both are equally true. The Calvinist argues but we are *in Christ*. The Phrase, *in Christ*, is a locative of sphere; this Sphere cannot admit any person with his/her sin. Sin must be removed before entrance into this Sphere.

4:3-22: The noun *dikaioisune, righteousness*, is used in this chapter 8 times. As already noted, before Calvary, righteousness was legal: *declared, forensic*, etc., but was never imputed in any dispensation in the sense that a moral quality is transferred from one person to another, nor did imputation ever involve *reckoning* which was a non-fact. This Chapter makes a reference to Gen 15:6 three times, at 4:3, 9, and 22.

"Abraham believed God and it was *counted, elogisthe*, to him for righteousness" (v. 3). There is here a great overshadowing fact—the certainty of Calvary looms in the distance. Legal righteousness then exists in three essential events: 1) the certainty of the shed blood at Calvary; 2) faith/obedience toward God; 3) God passed over their sins on these conditions. So, legal righteousness always exists on facts/conditions necessary to the dispensation, never apart from fact in some sense.

The finished work at Calvary ushered in a new dispensation of grace. The great Apostle Paul yet cries: "But now righteousness apart from law [so not legal] has been manifested from God[10]...even righteousness...by faith from Christ Jesus." [11] Righteousness is "apart from law" because law could not remove sin in the here and now and give life; [12] accordingly, righteousness in Christ is infused, restoring the believer from the death in Adam. Note that the death in Adam and the life in Christ are an antithesis and cannot exist together in the same life.

4:3-24 *Logizomai*, translated *reckon, account, impute*, etc. and occurs 11 times in this chapter. It is a word of precise calculation and not a presupposition of something that does not exist in fact. Whatever is reckoned or accounted exists in fact. Note the facts *reckoned*: **Fact One:** it was *reckoned* (v. 3). **Fact Two:** wage is not *credited* as a favor, but as what is due (v. 4). **Fact Three:** Faith is *counted* as righteousness (v.

regenerative sense: *to make righteous, righteousness, etc.*, not *justified* or a legal sense. In pre New Testament times this is a legal term and has nothing to do with regenerative change in the spirit of man, wrought by the creative power of the Holy Spirit. Reformation and Calvinistic thinkers, insisting on a legal sense, have thus destroyed the salvation vocabulary of the New Testament. Click: [Atonement that Necessitated the Destruction of the Salvation Vocabulary.](#)

4:2-5 justified....justifies: Both these terms are from *dikaioo, to justify, to declare righteous* and should be understood in this context in a declarative or forensic sense. It is not to be thought that this legal terminology is in any sense a fiction, for it speaks of an act of God as He legally/righteously "passed over the sins" (3:25b). This He did in the days before Christ's shed blood because sin could not be removed, nor could anyone be made righteous. See note on 3:20; cf. Heb 10:4, 11; but Calvary ushered in a new dispensation in which those dead in sin may be restored to *holiness, righteousness, and true knowledge.* [9] Life is given to the dead; sinners are made righteous. This is no justification [that can only be legal], declared righteousness or acquittal. This is the righteousness of God at work bringing into being a *new* creation *in* Christ—in the sphere of His holiness, free from sin. Sin is thus abolished through the effectual verdict of the shed blood. Tragically, Reformation and Calvinistic advocates are in unbelief that the shed blood of Christ makes righteous in the here and now. They have effectually robbed the Church of this truth. The Lamb is robbed of the reward of His sufferings if His blood is no more efficacious than that of a Levitical animal. So, the Judaizers still work the law under the guise of grace.

Note that faith always believes the truth, error never does.

WORD STUDIES:

Counted translates *elogisthe*, from *logizomai*, an arithmetical term, meaning *to count, calculate, enumerate, take into account, to consider*, etc. So, the word connotes a certain *sum, total, essence*, or reality of whatever is *reckoned* or *considered* and is never a fiction as in Calvinistic circles in which what is not true in fact is looked upon as if it were, i.e., Christ's righteousness imputed to "sinning Christians." But in Scripture the *sum* or *reckoning* always has a real result:

CHAPTER 4

Introduction: Paul had previously shown that “the doers of law will be justified [forensically];”[1] but that, nevertheless, “by the works of the Law no flesh will be made righteous,”[2] and “a man is made righteous apart from works of Law.”[3] Note that the great Apostle moves in sweeping transition to take up legal/forensic righteousness to establish righteousness in Christ that is by faith, that makes the believer righteous in the regenerative sense, not merely reckoned as in the systems of the “sinning Christian.” Accordingly it is shown that this righteousness moves from law to grace, from Moses to Christ; thus, from forensic righteousness to infused or regenerative righteousness. Divine inspiration thus draws from the experience of Abraham, who was said to be both justified by works[4] and that he “believed...God and it was counted to him for righteousness.” Consistent with his day, it must be noted that all righteousness or justification was declared or legal looking forward to the cross; but after the shedding of the blood of the Son of God, righteousness consists in a new creation in Christ by the transforming power of the blood.

Abraham is an ideal man of faith. Yahweh, Christ, appeared to him in the first theophany[5] to a human being.[6] Jesus noted that Abraham saw His day and was glad.[7] So then, from afar Abraham had placed faith in Yahweh, the Christ and “it [his faith] was *counted (elogisthe)* to him for righteousness.” Accordingly, the transition is under way to the mighty realities of that day which Abraham saw from afar, the righteousness which is by faith in Christ. Thus, by a most worthy example in Abraham, the point on faith is made; for he is representative of both the uncircumcision and the circumcision—declared righteous before circumcision, before the Law, before grace.[8]

4:2 if...was justified by works: Since the blood of Christ had not been shed, Abraham was not made righteous in the New Testament sense; he “was forensically justified” or “declared righteous.”

WORD STUDIES:

Was justified translates *edikaiothe*, the aorist passive form of *dikaioo*. This term should be translated in a forensic or declarative sense—*justified, declared righteous*, etc.—when the context refers to pre law or law times; but when the context is a reference to the New Testament, it should be translated in a

Walvoord (1960, p. 282) believes it "rests at the heart of the doctrine of salvation". Stott (1989, p. 149) states that when one considers the New Testament application of imputation to the death of Christ one is

obliged to conclude that the cross was a substitutionary sacrifice. Christ died for us. Christ died instead of us. Indeed . . . [the Old Testament] use of sacrificial imagery has the intention of expressing the fact that Jesus died without sin in substitution for our sins.

Imputation and its important ramifications, both negatively and positively, are summarised by Paul in Romans 5:18 thus:

Just as the result of one trespass was condemnation for all men, so also the result of one act of righteousness was justification that brings life to all men.

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carried the iniquity of all (Isaiah 53:4-6). He knew no sin but was made to be sin on mankind's behalf - that humans might become the righteousness of God in Him (II Corinthians 5:21). He bore the sins of man in His own body (I Peter 2:24). God declined to impute sins to man, or count them against man (II Corinthians 5:19), but has imputed them to Christ Himself.

Stott (1989, p. 148-9) makes the important point that such imputation does nothing at all to imply the transference of one person's moral qualities to another. The moral turpitude of sins has not been transferred to Christ, and He has not been made personally sinful or ill-deserving.

The work of Christ has provided a means of atonement for the consequences of man's depravity. He has voluntarily accepted liability for man's sin.

IMPUTATION OF GOD'S RIGHTEOUSNESS TO THE BELIEVER

Thirdly, embodied in the doctrine of justification by faith is the imputation of the righteousness of God to the Christian believer.

The imputation of righteousness is a judicial act by which the believer is declared righteous before a holy God. Although experiential sanctification, conversion and other spiritual manifestations accompany such imputation, it is not in itself an experience but a fact, and a divine pronouncement. Christian believers are declared to be "justified by faith" (Romans 5:1) and Abraham and David are cited as Old Testament examples (Romans 4:1-22).

This imputation must be received through repentance of sin, and by faith towards God. It is not an automatic action, as would be the ramification if man were held responsible for Adam's sin. If Romans 5:19 ("through the disobedience of the one man the many were made sinners") meant that the guilt of Adam's sin had been credited to every person (in addition to a depraved nature), then the parallel with Jesus ("so also through the obedience of the one man the many will be made righteous") would imply that the righteousness of Christ has been imputed to all men - unconditionally, and universally. There is no distinction between believer and unbeliever, and no need for man to repent, for just as Adam's sin was imputed to all, so has Christ's righteousness been imputed to all.

The righteous work of Christ is reckoned to the account of the believer as a gift of righteousness apart from human merit or works (Ephesians 2:8-9). As John Owen states, "we ourselves have done nothing of what is imputed to us, nor Christ anything of what is imputed to Him" (Stott, 1989, p. 148).

CONCLUSION

Imputation is an important Biblical doctrine and

you will find a lot of practical application for this doctrine. Here is a list of three principal meanings for **logidzomai** in the Bible and in other sources of New Testament Greek studies.

To reckon; to calculate

The word means "to count, to take something into account" in 1 Cor. 13:5 (cf. Zech. 8:17); 2 Cor. 5:19; Rom. 4:8 (cf. Ps. 32:2); and 2 Tim. 4:16.

It is used in Romans 4:4, 4:6; and 4:11 in the sense of "crediting."

It means "to credit something to someone" in Romans 4:3,5,9,22; Gal. 3:16; James 2:23 (cf. Romans 4:10,23ff; Gen. 15:6; Ps. 106:31).

In the commercial world of New Testament times, **logidzomai** was a technical term "to charge to someone's account" and was so used in 2 Cor. 12:6. (Other references: *Orientalis Graeci Inscriptiones Selectae*, edited by Dittenberger, 1903; and *Fayum Towns and Their Papyri*, by Grenfell, Hunt, et al.)

The idea of calculation is seen in other places in the concepts of "to evaluate, to estimate, to consider, to look upon as, something, as a result of calculation". You will see this in Acts 19:27 (cf. Isa. 40:17) and Rom. 9:8; 2:26.

The word is used in the sense of "to count" or "to classify". In *Greek Papyri in the British Museum*, Kenyon and Bell said of a camel's colt: "which is now classed among the full grown." In the Bible, see Mark 15:28; Luke 22:37 (cf. Isa. 53:12).

Still under the idea of reckoning or calculation, **logidzomai** means "to consider; to look upon someone as", as in 1 Cor. 4:1; 2 Cor. 10:2; Rom. 8:36 (cf. Ps. 44:22); Rom. 6:11.

Think about; ponder; consider; let one's mind dwell on.

This is the word **logidzomai** used in the sense of one's mental preparation for the act of "reckoning" or "imputing" something to someone's account or credit. It means "to have in mind, to propose, to purpose". See Phil. 4:8; John 11:50; Heb. 11:19; 2 Cor. 10:2,11.

It is used as "to think; to believe; to be of the opinion" in Rom. 2:3; 3:28; 8:18; 14:14; Phil. 3:13; 2 Cor. 11:5; and 1 Pet. 5:12.

Words from the Papyri

Oxyrynchus Papyri XII, "the due amounts in money and corn are reckoned here" (107 or 108 AD)

ibid III, "let my revenues be placed on deposit at the storehouse" (2nd or 3rd Century AD)

Florentine Papyri (AD 254), "reckoning the wine to him at sixteen drachmae..."

Source materials for this article: Unger's Bible Dictionary; Kittel's NT Greek Lexicon; Chester McCalley's written notes on imputation; Moulton and Milligan studies in the papyri.

Imputation

Introduction

Imputation is a wonderful principle of the Plan of God, and you have been involved with imputation since the day you were saved.

To *impute* means "to set something to one's account."

In the Bible *imputation* is used as a legal term in several different ways. For example, when Paul sent Onesimus back to Philemon, he told Philemon that if Onesimus had incurred any debts they were to be put on Paul's account (Philemon 17,18).

When a groom says to a bride "with all my worldly good I thee endow", he is talking about imputation, placing to the bride's account all of his property.

The Greek verb for *imputation* is **logidzomai**. It is used more than 40 times in the New Testament, ten times in Romans 4 alone, the imputation chapter. In the KJV of Romans 4 it's translated "counted" in 4:3,5, "reckoned" in 4:4,10, and "imputed" in 4:6,8,11,22,23,24.

Three Imputations in the Bible

In the first type of imputation, God imputes to us what actually belongs to us in the first place. Where Romans 5:12 says that "death passed upon (**logidzomai**) all men, for that all have sinned", death is part of our spiritual heritage from Adam. Death has been reckoned to our account. Adam's sins was not his alone, but it was placed on every person's account, on the debit side, you might say.

In the second type of imputation, God the Father imputes to the Lord Jesus Christ that which does not belong to him. 2 Cor. 5:21 says that "he (Christ) was made to be (**logidzomai**) sin for us, even though he knew no sin...". This is the Bible concept of substitution; Christ died for our sins, not his own. Isaiah 53:4-6. The verse does not say that Christ *became* a sinner, but that sin was set to his account that was not his.

The third type of imputation occurs when God imputes (credits) to the sinner what is not actually his. Again, 2 Cor. 5:21, "that we might be made the righteousness of God in him." Here, the actual perfect righteousness of God is credited to us. This righteousness, which is placed on the credit side of our ledger, is known as *imputed righteousness* or *justification*.

God *declares* men to be righteous on the basis of faith. Read Romans 4:3. "Abraham *believed* God and it was counted to him (**logidzomai**) for righteousness". God *makes* men righteous on the basis of practice by the Word (John 17:17) and the filling of the Holy Spirit. (See Topic: Sanctification)

logidzomai from the Lexicons

A study of various Greek lexicons shows that **logidzomai** has some very interesting uses in the Bible. If you will study each of these verses in the context, it will help you to understand the concept better, and

Imputed Righteousness?

by Steve Jones

Throughout the Bible, God's people are referred to as "the righteous." This is true in both testaments. They are often contrasted with God's enemies, "the unrighteous." In many cases, especially in the book of Proverbs, the righteous are said to exhibit such-and-such behavior, but the unrighteous do the opposite. Conduct and character seem to determine who is who. The righteous keep God's commands, show mercy to the poor, fear the Lord. The unrighteous take bribes, lie in wait for the helpless and disregard their Maker.

Popular theology recognizes this about Old Testament righteousness. But it seems to shift gears when it considers the era following the birth of the New Testament church. Righteousness at that point in redemptive history suddenly becomes a thing, not of character, but of *legal standing*. God looks down at me and, despite all of my sin, views me as perfectly righteous. He treats me as if I had always and everywhere obeyed Him perfectly.

How can such a thing be? How can the all-knowing God look at a sinner and not see a sinner? Traditional Protestant theology has the answer immediately. God has legally, forensically imputed the believer with the very righteousness of Christ. When God looks at me, the argument goes, He sees Christ in all of His manifold perfections.

Merrill Unger writes, concerning Philemon 18: "This is a beautiful illustration of the principle of imputation by which the sinner's sins are reckoned or imputed to Christ's account, and His righteousness is credited or imputed to the sinner's account, all by faith."¹ This accords perfectly with the Reformer Calvin: "Thus we simply interpret justification as the acceptance with which God receives us into his favor as if we were righteous; and we say that this justification consists in the forgiveness of sins and the imputation of the righteousness of Christ."² And again, "To declare that we are deemed righteous, solely because the obedience of Christ is imputed to us as if it were our own, is just to place our righteousness in the obedience of Christ."³ Notice that, for Calvin, it is not our obedience that makes us righteous, but the obedience of Christ.

According to this view, a mysterious transaction takes place the moment I believe. The impeccable law-keeping and merit of Christ is transferred to me as if it were my own. And so we hear of being sinful in *state* but righteous in *standing*. We are the unrighteous in *condition* but the righteous in *position*. This is the teaching of Luther and Calvin and many well-intentioned teachers in our own day. They tell us that Paul unfolded the doctrine in his epistles, especially Romans and Galatians.

But many of us cannot accept the popular view, despite the fact that it has encouraged Christians throughout the ages. We believe that it carries with it hopeless contradictions and has often served as a prop for carnality. Furthermore, when righteousness becomes something legal, something intangible that can be transferred here and there, it ceases to be a meaningful attribute.

One of the chief reasons for rejecting the idea of imputed righteousness is the fact that it is not a dominant theme in the New Testament. It is dug out of a small number of Pauline passages, all of them dwelling with difficult issues of the Jew and Gentile, law and grace. Supposed statements of the doctrine are taken from passages in which Paul is answering the questions, "Must we be circumcised and keep the food laws? Must we be Jews first in order to be Christians?" It is important to note that he is not answering the question, "How can a sinful man be just before a perfect God?" That, however, is the way in which Protestants treat the Pauline texts.

But suppose that Paul, in two or three instances, really was articulating the doctrine of imputed righteousness. What a staggering revelation! He would be in essence saying that the whole course of redemptive history had now been reversed. All of our conceptions of "righteousness" and "unrighteousness" would be forever changed. While a righteous man was formerly one who had a righteous character and life, he was now one who was righteous only in judicial standing. It would have been necessary to state such a foreign thing with plainness and precision.

If this amazing claim were true, we would expect every author of the New Testament to spell it out unequivocally. It would scarcely have been buried in the epistles, awaiting the skill of a Luther to unearth it. Jesus would have everywhere proclaimed the impending imputation of his righteousness, were this the core of the gospel message. James, the great exponent of deeds, would have written of it. John and Peter would have as well.

The preaching in Acts could hardly have been complete without a discourse on imputed righteousness, if this were a central truth of Christianity. The early preachers would have stood before the Jews, announcing a new conception of the word "righteousness." How many disputations they would have encountered over this radical change concerning the nature of righteousness. But, of course, we see no such thing. There is angry dissension over the matters of circumcision and Jewish law, but not over the nature of righteousness itself. Peter even says that God "accepts men from every nation who fear him and do what is right" (Acts 10:35). How careless that saying would have been, how detrimental to the new understanding of "position and condition," were the popular view correct.

It is true that Paul does mention the word "impute," at least in the King James Version. But here we have an example of a single term being so packed with theological meaning by Christendom that the student can barely get past the word

God Himself told the Israelites that the law was not too hard for His people to keep (Deut. 30:10-14). Why do so many fail to consider such texts when they build dogmatic theologies about salvation? Furthermore, the very fact that God included within the law sacrifices for disobedience is a denial of their propositions about God's demand of absolute, unswerving adherence.

Some may argue that tying righteousness to character and conduct sets up a system of merits, a thing proscribed by the New Testament. But it does no such thing. The righteousness found in the saints flows out of their *covenant status with god*, not some bootstrap effort. We walk in righteousness because He is righteous, and we are in covenant with Him. But we *must* walk in obedience to Christ, persevering in faith, confessing our sins when we fall. This idea is so prevalent in the New Testament it is amazing that it should have so many detractors.

There is no necessity prompting the idea of imputed righteousness. In fact, there is much to discredit such a concept. One is that it throws out the idea of *forgiveness*. It seems clear that God extends to us an ongoing forgiveness of sins (1 John 1:7-9; Matt. 6:12). But the question is, *what sins*? How can God forgive a sin that He cannot see? How can He extend pardon to one who, positionally, is just as righteous as Jesus Christ? If I am viewed as perfect, why is there ever a need that I be forgiven?

If imputed righteousness is true, it is doubtful that God could ever discipline His children, as the author of Hebrews says He does (Heb. 12:6). Discipline us for what? We are sinless in His eyes, according to the popular view. Some have tried to make an arbitrary distinction between our legal standing before God and our communion with Him as our Father. But this is contrived. The Bible does not teach that we have two relationships with God.

John, in effect, denied the idea of imputed righteousness when he wrote, "Let no one deceive you. He who *does* what is right is righteous, just as he [Christ] is righteous" (1 John 3:7). What could be further from the view that he who stands *judicially* righteous is righteous, just as Christ is righteous?

Notes

¹Merrill F. Unger, *unger's bible handbook* (Chicago, IL: Moody Press), 1966, p. 745.

²John Calvin, *institutes of the christian religion* (Grand Rapids, MI: Wm. B. Eerdmans Pub. Co.), reprint 1983, Vol. 2, p. 38.

³*Ibid.*

without reading volumes into it. For many, "to impute" summons the meaning of "to transfer, judicially that which is not true of the one to whom it is transferred."

Simple language helps, however, can show us that this word means "reckon," "count," or "inventory." God counts us as righteous. Why? Because of a mysterious righteousness put to our account? Paul is never so specific. Many of us believe this instead: We are declared righteous because we are walking in the way of righteousness. Not perfectly. Not every second of the day. But we are striving to be disciples and are, therefore, numbered among the righteous, God's covenant people. Our sins are forgiven and we have a new principle of goodness within that gives us a right status.

Some may object that this is not *perfect* righteousness. But Paul never says that God imputes us with perfect righteousness. God accepts the righteousness of faith, imperfect as it may be, as He always has from His covenant people. It is so common to hear people say that God accepts only perfect, perpetual obedience to His commandments. Accepting this *a priori*, they present a doctrine of necessity: God *must* impute men with the perfect righteousness He demands, or they will never be saved.

But why did such an idea ever gain credence? Is it plainly taught in the Bible? Of course, God demands righteousness, but *perfection*? This would seem a strange demand from the one who "knows our frame and remembers that we are dust" (Psa. 103:14).

Some point to Habakkuk 1:13: "Your eyes are too pure to behold evil, you cannot look on iniquity." But this verse has been wrenched from its context. The prophet is here complaining about the fact that God's covenant people were being beset by their enemies. God was evidently allowing it. How could He do such a thing, the prophet asks, since He does not look "with favor upon evil"? This is the whole point of this passage. No one is laying down a metaphysical proposition about God's demand for perfect obedience.

Others will say that God's commandments upon Israel are proof that He demands perfection. Here is a law that no one could keep. God pronounced wrath and death upon all who wavered in the slightest degree. The law, they tell us, was clearly impossible to obey.

These people often overlook the passages that teach with crystal clarity man's ability to keep the law. Zechariah and Elisabeth, for example, "were both righteous before God, walking in all of the commandments and ordinances of the Lord blamelessly" (Luke 1:6). Here it is stated in language too plain to be misunderstood. The law could be kept, and was kept by at least two people. It was also kept by the psalmist (Psa. 119:97-102).

Imputation

THAYER'S

WEBSTER'S

3049

ROMANS 4

19 And being not ⁷⁷⁸weak in faith, he considered not his own body now dead, when he was about a hundred years old, neither yet the ³⁵⁰⁰deadness of Sarah's womb:

20 He ¹²²staggered not at the promise of God through ⁵⁷⁹unbelief, but was strong in faith, giving ¹³¹glory to God;

21 And being ⁴¹³fully persuaded that what he had ¹⁸⁷promised, he was able also to ³⁰⁰perform.

22 And therefore it was ³⁰⁰imputed to him for ¹³⁰righteousness.

23 Now it was not written for his sake alone, that it was ³⁰⁰imputed to him;

24 But for us also, to whom it shall be ³⁰⁰imputed, if we ⁴¹⁰believe on him that ¹³³raised up Jesus our Lord from the dead;

25 Who was delivered for our ³⁰⁰offenses and was raised again for our ¹³⁷justification.

λογίζομαι; impf. λογιζόμενος; 1 aor. ἐλογισάμην; a depon. verb with 1 aor. pass. ἐλογισθῆναι and 1 fut. pass. λογισθήσομαι; in bibl. Grk. also the pres. is used passively (in prof. auth. the pres. ptcp. is once used so, in Hdt. 3, 95; [cf. Veitch s. v.; W. 253 (243); B. 52 (46)]); (λόγος); Sept. for לָוַי; [a favorite word with the apostle Paul, being used (exclusive of quotations) some 27 times in his Epp., and only four times in the rest of the N. T.]; 1. (rationes conferre) to reckon, count, compute, calculate, count over; hence a. to take into account, to make account of: τὴν τιμὴν, Ro. iv. 3, [4]; metaph. to pass to one's account, to impute, [A. V. reckon]: τὴν, 1 Co. xiii. 5; τὴν τιμὴν, 2 Tim. iv. 16 [A. V. lay to one's charge]; τὴν δικαιοσύνην, ἀμαρτίαν, Ro. iv. 6, [8 (yet here L mrg. T Tr WH txt. read οὐ)]; τὰ παραπτώματα, 2 Co. v. 19; in imitation of the Hebr. לָוַי לֹא־יִשְׁלַח־נֶפֶשׁ אֶת־יָדָיו עַל־רֵעֵהוּ (equiv. to eis τὸ ὄνομα εἶναι τι), a thing is reckoned as or to be something, i. e. as awaiting for or equivalent to something, as having the like force and weight, (cf. Fritzsche on Rom. vol. i. p. 137; [cf. W. § 29, 3 Note a.; 228 (214); B. § 131, 7 Rem.]); Ro. ii. 26; ix. 8; eis οὐδέν, Acts xix. 27; Is. xl. 17; Dan. [(Theodot. Gr.)] iv. 32; Sap. iij. 17; ix. 6; ἡ πίστις εἰς δικαιοσύνην, (Ro. iv. 3, 5, 9-11, 22 sq) 24; Gal. iii. 6; Jas. ii. 23; Gen. x. 6; Ps. cv. (cvi.) 31; 1 Macc. ii. 52. b. i. q. to number among, reckon with: τὴν μετὰ τῶν, Mk. xv. 28 [yet G T WH om. Tr br. the vs.] and Lk. xxii. 37, after Is. liii. 12, where Sept. ἐν τοῖς ἀνόμοις. c. to reckon or account, and treat accordingly: τὴν ὡς τι, Ro. viii. 36 fr. Ps. xliii. (xliv.) 23; cf. B. 151 (132); [W. 602 (560)]; [Ro. vi. 11 foll. by acc. w. inf., but G L om. Tr br. the inf.; cf. W. 321 (302)]. 2. (in animo rationes conferre) to reckon inwardly, count up or weigh the reasons, to deliberate, [A. V. reason]: πρὸς ἑαυτοῦ, one addressing himself to another, Mk. xi. 31 R G (πρὸς ἑμαυτὸν, with myself, in my mind, Plat. apol. p. 21 d.). 3. by reckoning up all the reasons to gather or infer; i. e. a. to consider, take account, weigh, meditate on: τὴν, a thing, with a view to obtaining it, Phil. iv. 8; foll. by ὄντι, Heb. xi. 19; [Jn. xi. 50 (Rec. dialog.)]; τοῦτο foll. by ὄντι, 2 Co. x. 11. b. to suppose, deem, judge: absol. 1 Co. xiii. 11; ὡς λογιζομαι, 1 Pet. v. 12; τὴν, anything relative to the promotion of the gospel, 2 Co. iii. 5; τὴν εἰς τὴν (as respects one) ὑπερ (τοῦτο) ὅ etc. to think better of one than agrees with what etc. [account of one above that which etc.], 2 Co. xii. 6; foll. by ὄντι, Ro. viii. 18; τοῦτο foll. by ὄντι, Ro. ii. 3; 2 Co. x. 7; foll. by an inf. belonging to the subject, 2 Co. xi. 5; foll. by an acc. with inf., Ro. iii. 28; xiv. 14; Phil. iii. 13 [cf. W. 321 (302)]; τὴν ὡς τῶν, to hold [A. V. 'count'] one as, 2 Co. x. 2 [cf. W. 602 (560)]; with a preparatory εἰς preceding, 1 Co. iv. 1. c. to determine, purpose, decide, [cf. American 'calculate'], foll. by an inf. (Eur. Or. 555); 2 Co. x. 2. [Comp.: ἀνα-, δια-, παρα-, συν-λογίζομαι.]

STRONG'S

3049. λογίζομαι lōgizōmai, log-id'-zom-ah; mid. from 3056; to take an inventory, i. e. estimate (lit. of fig.);—conclude, (ac-)count (of), + despise, esteem, impute, lay, number, reason, reckon, suppose, think (on).
 3056. λόγος lōgos, log'-os; from 3004; something said (including the thought); by impf. a topic (subject of discourse), also reasoning (the mental faculty) or motive; by extens. a computation; spec. (with the art. in John) the Divine Expression (i. e. Christ);—account, cause, communication, x concerning doctrine, fame, x have to do, intent, matter, mouth, preaching, question, reason, + reckon, remove, say (-ing), shew, x speaker, speech, talk, thing, + none of these things move me, tidings, treatise, utterance, word, work.

VINE'S

IMPUTE

1. λογίζομαι (λογίζομαι, 3049), "to reckon, take into account," or, metaphorically, "to put down to a person's account," is never rendered in the RV by the verb "to impute." In the following, where the KJV has that rendering, the RV uses the verb "to reckon," which is far more suitable; (Rom) 4:6, 8, 11, (22)(23)(24) 2 Cor. 5:19; Jas. 2:23. See ACCOUNT, and especially, in the above respect, RECKON.

in-ven-to-ry (in'ven tōr'e, -tōr'), n., f. rics, s., -ried, -ry-ing, -n. 1. a detailed list of articles with their estimate value: They helped us make an inventory of our household goods. 2. a collection of articles that are or may be so listed; stock: storekeeper had a sale to reduce his inventory. 3. any detailed account: There are stories laid up in our human nature that our understanding can make no complete inventory of. (George Eliot).

es-ti-mate (s. es'tō māt; n. es'tō mit, -māt s., -mat-ed, -mat-ing, n. —s.t. 1. to form a judgment or opinion about (how much how many, how good, etc.): The gardener estimated that it would take him four hours to weed the garden. 2. to fix the worth, size, amount, etc., of, especially in a rough way; calculate approximately: He estimate his time as worth twice what he received. 3. Obsolete. to assign a value to; appraise value. —s.t. to draw up or submit a statement of the cost of doing a specified piece of work or the price at which a contract is prepared to undertake it. —Syn. s.t. 1. Estimate, appraise, evaluate, mean to judge the measure, weight, or value of someone or something. Estimate suggests a personal opinion based on first-hand knowledge, experience, or taste, and implies that the result given may not be correct: I estimated the room to be 15 feet long. Appraise suggests expert opinion, and implies that the result given is correct or cannot be questioned: The city appraised the property for taxation. Evaluate suggests a judgment in terms of something besides money: She evaluates people by their clothes. 2. reckon, gauge.

ac-count (ə kount'), n. 1. a statement telling in detail about an event or thing; report description: Please give me an account of everything as it happened. 2. a reason ground: He was brought up not to lie on an account. 3. importance or value; worth: This torn notebook is of little account. 4. profit or use: to turn one's time to good account. 5. sake: Don't stay home on my account. 6. a record of money received and spent during a particular period: Jack keeps a written account of the way he spends his allowance. Businesses and factories keep accounts. b. a detailed statement of money due; a periodic record of purchases for which a customer at a store is billed. c. a record of business dealings, as between a bank and a depositor. Abbr.: acct.

count' (kount'), s.t. 1. a. to find how many add: He counted the books and found there were fifty. b. to reckon by more complex methods of computation: calculate: to count one's profits. c. to name numbers in order up to and including (a specified number) Wait till I count ten. 2. to include in counting; take into account: There will be ten guests, not counting the family. Let's no count that game. 3. to think of as; consider: Must we count life a curse and not a blessing? (Robert Browning). He counts himself fortunate in having good health. 4. Obsolete. to ascribe; impute.

com-pute (kəm pyūt'), s., -put-ed, -put-ing, n. —s.t. to find out by arithmetical or other mathematical calculating; calculate: reckon: The father computed the cost of college education for his son. The engineer computed the amount of steel he needed to build the bridge. —s.t. to make a computation; reckon: His failure to compute correct resulted in an explosion. —n. Rare. reckon-ing; calculation; computation. [< Lati: computāre < com- (intensive) + putār reckon. Doublet of COUNT'.]

cred-it (kred'it), n. 1. belief; faith; trust: You have told me so many fibs, I can't put much credit in what you say. 2. personal influence or authority based on the confidence of others or on one's own reputation: Buckingham ... resolved to employ all his credit to prevent the marriage (David Hume). 3. credibility; trustworthiness: His revelations destroy their credit by running into detail (Ralph Waldo Emerson). 4. favorable: 10. a. money in a person's bank account. b. the balance in a person's favor in an account: His bookseller's statement shows a credit of \$5. 11. Bookkeeping. a. the entry of money paid on account. b. the right-hand side of an account where such entries are made. c. the sum entered, or the total shown, on this side. 12. a. an acknowledgment

RECKON, v. l. *rek'n*. [Sax. *reccan*, *reccan*, to tell, to relate, to *reck* or care, to rule, to *reckon*; D. *rekenen*, to count or compute; G. *rechnen*, to count, to *reckon*, to esteem, and *recken*, to stretch, to strain, to *rack*; Sw. *räkna*, to count, to tell; Dan. *regner*, to *reckon*, to count, to rain. The Saxon word signifies not only to tell or count, but to *reck* or care, and to rule or govern; and the latter signification proves it to be the L. *rego*, *rectus*, whence *regnum*, *regno*, Eng. to *reign*, and hence Sax. *reht*, *riht*, Eng. *right*, G. *recht*, &c. The primary sense of the root is to strain, and *right* is strained, stretched to a straight line; hence we see that these words all coincide with *reach*, *stretch* and *rack*, and we say, we are *racked* with care. It is probable that *wreck* and *wretched* are from the same root. Class Rg. No. 18. 21.]
 To count; to number; that is, to tell the particulars.

The priest shall *reckon* to him the money, according to the years that remain, even to the year of jubilee, and it shall be abated. Lev. xxvii.

I *reckoned* above two hundred and fifty on the outside of the church. Addison.
 To esteem; to account; to repute. Rom. viii.

For him I *reckon* not in high estate. Milton.

To repute; to set in the number or rank of.
 He was *reckoned* among the transgressors. Luke xxii.

To assign in an account. Rom. iv.
 To compute; to calculate. Addison.

RECK'ON, v. i. To reason with one's self and conclude from arguments.
 I *reckoned* till morning, that as a lion, so will he break all my bones. Is. xxxviii.

To charge to account; with on.
 I call posterity
 Into the debt, and *reckon* on her head. B. Jonson.

To pay a penalty; to be answerable; with for.
 If they fail in their bounden duty, they shall *reckon* for it one day. Sanderson.

To *reckon* with, to state an account with another, compare it with his account, ascertain the amount of each and the balance, which one owes to the other. In this manner the countrymen of New England who have mutual dealings, *reckon* with each other at the end of each year, or as often as they think fit.
 After a long time the lord of those servants cometh, and *reckoneth* with them. Matt. xxv.

To call to punishment.
 God suffers the most grievous sins of particular persons to go unpunished in this world, because his justice will have another opportunity to meet and *reckon* with them. Tillotson.

To *reckon* on or upon, to lay stress or dependence on. He *reckons* on the support of his friends.

RECKONED, pp. *rek'nd*. Counted; numbered; esteemed; reputed; computed; set or assigned to in account.

RECKONER, n. *rek'ner*. One who reckons or computes.
 Reckoners without their host must reckon twice. Camden.

RECKONING, ppr. *rek'ning*. Counting; computing; esteeming; reputed; stating an account mutually.

RECK'ONING, n. The act of counting or computing; calculation.

An account of time. Sandys.
 A statement of accounts with another; a statement and comparison of accounts; mutually for adjustment; as in the proverb, "short reckonings make long friends."
 The way to make reckonings even, is to make them often. South.

The charges or account made by a host.
 A coin would have a nobler use than to pay a *reckoning*. Addison.

IMPUTATION, n. [Fr. from *imputer*.] The act of *imputing* or charging; attribution; generally in an ill sense; as the *imputation* of crimes or faults to the true authors of them. We are liable to the *imputation* of numerous sins and errors, to the *imputation* of pride, vanity and self-confidence; to the *imputation* of weakness and irresolution, or of rashness.

Sometimes in a good sense.

If I had a suit to Master Shallow, I would humor his men with the *imputation* of being near their master. Shak.

Charge or attribution of evil; censure; reproach.

Let us be careful to guard ourselves against these groundless *imputations* of our enemies, and to rise above them. Addison.

Hint; slight notice. Qu. *intimation*. Shak.

IMPUTATIVE, a. That may be imputed.
IMPUTATIVELY, adv. By imputation. Eneyc.

IMPUTE, v. t. [Fr. *imputer*; It. *imputare*; Sp. *imputar*; L. *imputo*; in and *puto*, to think, to *reckon*; properly, to set, to put, to throw to or on.]

To charge; to attribute; to set to the account of; generally ill, sometimes good. We *impute* crimes, sins, trespasses, faults, blame, &c., to the guilty persons. We *impute* wrong actions to bad motives, or to ignorance, or to folly and rashness. We *impute* misfortunes and miscarriages to imprudence.

And therefore it was *imputed* to him for righteousness. Rom. iv.

To attribute; to ascribe.
 I have read a book *imputed* to lord Bathurst. Swift.

To *reckon* to one what does not belong to him.
 It has been held that Adam's sin is *imputed* to all his posterity. Encyc.

GAL 3

6 Even as Abraham believed God, and it was *accounted* to him for righteousness. 133

7 Know ye therefore that they which are of faith, the same are the children of Abraham.

8 And the Scripture, "forseeing that God would justify the heathen through faith," preached before the gospel unto Abraham, saying, In thee shall all nations be blessed.

II COR. 5

18 And all things are of God, who hath reconciled us to himself by Jesus Christ, and hath given to us the ministry of reconciliation.

19 To wit, that God was in Christ, reconciling the world unto himself, not imputing their trespasses unto them; and hath committed unto us the word of reconciliation.

GEN. 15

6 And he believed in the LORD; and he counted it to him for righteousness.

7 And he said unto him, I am the LORD that brought thee out of Ur of the Chaldees to give thee this land to

4 What shall we say then that Abraham our father, as pertaining to the flesh, hath found?

2 For if Abraham were justified by works, he hath whereof to glory; but not before God.

3 For what saith the Scripture? Abraham believed God, and it was counted unto him for righteousness.

4 Now to him that worketh is the reward not reckoned of grace, but of debt.

5 But to him that worketh not, but believeth on him that justifieth the ungodly, his faith is counted for righteousness.

6 Even as David also describeth the blessedness of the man, unto whom God imputeth righteousness without works.

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.

9 Cometh this blessedness then upon the circumcision only, or upon the uncircumcision also? for we say that faith was reckoned to Abraham for righteousness.

10 How was it then reckoned? when he was in circumcision, or in uncircumcision? Not in circumcision, but in uncircumcision.

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:

12 And the father of circumcision to them who are not of the circumcision only, but who also walk in the steps of that faith of our father Abraham, which he had being yet uncircumcised.

ROM. 9

7 Neither, because they are the seed of Abraham, are they all children; but, in Isaac shall thy seed be called.

8 That is, They which are the children of the flesh, these are not the children of God; but the children of the promise are counted for the seed.

JAM. 2

23 And the Scripture was fulfilled which saith, Abraham believed God, and it was imputed unto him for righteousness: and he was called the Friend