

IMPUTATION

The word "Imputation" come from the financial world, it comes from a Latin word which means "to credit or transfer money from your account to another persons account." When you put money or make a deposit into a bank account then imputation has taken place.

What does the Bible teach about imputation?

Romans 4:1-8, "Abraham believed God, and it was accounted unto him for righteousness." Abraham was a sinner like all others but because of his faith God accounted, put into his account righteousness, God made him right in His sight.

To use the finance example, each person has a bankbook showing what their value is, as Adam set up our bankbooks they are empty, we are each bankrupt, we each have sinned and come short of the glory of God, we are in debt. There is another bankbook, that owned by Jesus Christ, this bankbook is perfect, there is no debt. It is not possible for us to work for salvation, we cannot wipe out the debt of spiritual debt we owe to God. God holds the book so we cannot access it to destroy the record it contains. How to solve the problem? The answer is through Jesus by imputation, how?

Jesus paid the debt.

The reason Jesus the Son of God came to the earth was always to die in the place of all sinners, He was to become sin for each of us. He knew no sin. So why did He do this? So that we could be made right with God:

2 Cor 5:21;

"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."

Mark 15:28;

"28 And the scripture was fulfilled, which saith, And he was numbered with the transgressors."

2 Cor 8:9.

"9 For ye know the grace of our Lord Jesus Christ, that, though he was rich, yet for your sakes he became poor, that ye through his poverty might be rich."

Jesus took all of our debt of sin, He took our bankruptcy of sin.

We have been given His righteousness.

The price for sin was paid but the Believer still has the "natural body" and can still sin again, so we have a problem.

God has therefore imputed His own righteousness into our account, Rom 4:6. Once the righteousness of God has been put on record, God cannot record any more sin as well as His righteousness.

An example of imputation in the New Testament.

Philemon 1:1-25. Onesimus, who was a slave, stole from his master, Philemon, a Believer. As a result, Onesimus the slave ran away. He eventually met Paul and became a Christian. Paul, in love for Onesimus and believing in his salvation and new life, writes a letter to Philemon on behalf of Onesimus, asking that Philemon takes Onesimus back and forgive him for what he did. Paul asked that Philemon also was able to restore Onesimus back to his original position. In the letter Paul wrote to Philemon we find these words,

(v18) "If he hath wronged thee, or oweth thee aught, put that on mine account. ". Onesimus is bankrupt, but Paul is happy to take on the debts of what Onesimus owes his master. Paul wants to impute his money to the account of Onesimus.

Paul goes on another stage, (v17) "If thou count me therefore a partner, receive him as myself.", when Onesimus reaches you, you are not to see a bad slave, instead see me Paul, I am asking you receive him as if you are receiving me, please forget the failures of Onesimus.

That is IMPUTATION, the past is forgiven and covered.