

Imputation
(2 Corinthians 5:21)

In our last paper, I wrote regarding the essential doctrine of justification, and I said in that paper, that justification has to do with our status before the justice of God. Now, that is an immutable statement – that statement, and the fact of that statement, can never change. The reason that the fact of the statement can never change is because God only has one way of salvation – justification by faith and faith alone.

In fact, to show you how important and how essential the doctrine of justification was to many theologians in the past, when referring to, or speaking of, justification by faith alone they always wrote or spoke in terms such as *sola fide* (faith alone), *sola gratia* (grace alone), and *solus Christus* (Christ alone). These *solas* stress that salvation is by grace alone through faith alone in Christ alone.

We must also understand, that these writers, as one historian said, “... emphasized another word that they found to be absolutely essential to the doctrine of justification by faith alone, which they in turn saw as essential to a right understanding of the gospel. That word is imputation.”

The word imputation comes from the Latin. It is an accounting term; it means “to apply to one’s account. The English has two words: “counted” and “reckoned” (Romans 4:1-8).

Let me if I may, illustrate the word “imputation.” In 2 Corinthians 5:21, Paul said, “For he [God] hath made him [Christ] to be sin for us, who knew no sin; that we might be made the righteousness of God in him.”

That is a wonderful verse and you need to read it slow in order to get the depth of what Paul is stating. Paul is stating that our sin is imputed to Christ. We are the guilty party. Christ is guiltless. He perfectly kept the law. Yet, on the cross, God poured out His wrath on Christ. Why? Because our sin was imputed to Him. Christ took upon Himself our sin. Our great debt of sin was put on His account.

However, when it comes to our salvation, Christ’s righteousness is imputed to us when we trust Him as Lord and Savior. God credits to us Christ’s righteousness. We stand before God clothed in Christ’s righteousness. One theologian said that two of the most beautiful words in the Bible are “for us.” Christ did it all for us. All of His work was done on our behalf.

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