



GRACE GOSPEL MINISTRY

Liberating / Grace

IMPUTATION

The Greek word *loy·ee·zom·eh* translated “impute”, means “to reckon”, “to count”, “to compute”, or “to calculate”. The English word “imputation” is derived from the Latin word *imputare*, which denotes “to charge to one’s account”. Imputation is a forensic or legal term and in this regard, there is no imputation where “there is no law” (Romans 5:13). In a transactional sense it is an accounting term denoting an assessment based upon transferring the value of one entity to another. The actual term *impute* implies to "count over unto one's account".

As it relates to salvation, imputation denotes the application of the worth of Jesus Christ to the credit of designated sinful creatures. The premise of the transaction is that righteousness (God’s standard) is the requirement for acceptance to God. Of a surety none of mankind has the worthiness or ability to qualify in meeting this standard. Therefore man’s adherence to God’s requirement for righteousness can be accomplished only through the transfer of the righteous of Jesus Christ to the account of sinful mankind.

When it comes to righteousness, God is the only source for man cannot obtain or possess it in and of himself. It must be accounted to him by God; otherwise there is no supply available to him. Accordingly, the only acceptable righteousness attributable to mankind is confined exclusively to that which is in Christ and has been credited to one's account. The expression of imputation must be viewed as a provisional gift of God for the deficit of human depravity. This God-given righteousness is exclusively available to the elect of God by the merit of Jesus Christ alone.

According to Romans 3:22; the righteousness of God is imputed unto us through the faithfulness of Jesus Christ. God cannot confer His righteousness as a credit of reward based on faithful service to Him. It is accounted on the basis of Christ's sacrificial offering to God on behalf of us. Thus imputation is the accounting of righteousness as a gift to us because of Christ's faithfulness.

See: "Notes on Imputation" and "Exegesis of (Romans 3:21-23)".