

Imputation

Imputation means to credit or ascribe something to a person or a cause, to attribute, to charge, to credit. Theologically, imputation is an act of the justice of God whereby He credits or attributes something to a member of the human race.

For example, God the Father imputes to every human being at physical birth (except Jesus Christ) Adam's original sin to the genetically-formed old sin nature. At the moment of salvation, God the Father imputes to every believer His eternal life to their human spirit, which is newly formed by the Baptism of the Holy Spirit. God the Father also imputes or credits His very own perfect absolute righteousness to every Church Age believer at the moment of salvation.

2 Corinthians 5:21 is a summary of salvation. On the Cross, the sins of all mankind were imputed by God the Father to the humanity of Jesus Christ who was then judged for those sins and in so doing, died spiritually for all of mankind before He died physically. God the Father made Jesus Christ to be sin on our behalf, that we might be made the righteousness of God in Christ.

"He made Him who knew no sin to be sin on our behalf, so that we might become the righteousness of God in Him." (2 Corinthians 5:21, NASB)

In salvation, our sins are blotted out, we gain eternal life, and God's perfect righteousness is credited to our account.