**Calvinism and Imputation**

**Introduction**

1. The error in John Calvin’s theology – known as “Calvinism” – was later simplified by the acronym, TULIP – Total hereditary depravity, Unconditional election, Limited atonement, Irresistible grace, Perseverance of the saints.
2. These 5 points are held together in principle by Calvin’s concept of imputation:
   1. Imputation of Adam’s sins to mankind. (T – where men inherit their total depravity)
   2. Imputation of Mankind’s sins to Christ.
   3. Imputation of Christ’s personal righteousness to believers. (T – emphasis on “total,” meaning man is corrupt through and through, and incapable of any good – so the righteousness has to be someone else’s, namely Christ’s.)
3. This error of imputation, while not widely understood by religious people on a technical level, is believed on by most in the world who call themselves Christians.
   1. “He was perfect so that we don’t have to be. He was perfect for us.”
   2. “Christ’s life is a substitute for ours.” (not just His death)
   3. “The doing and dying of Jesus is applied to us.”
   4. “’It is finished,’ Jesus said in reference to perfect obedience to the Law so that we didn’t have to obey ourselves.” ETC.
   5. Even some in the church have been affected by this.
4. However, Calvin’s concept of imputation, and his use of the word itself, is entirely opposed to scripture, and must be refused and refuted.
5. A Primer on Calvinism and Imputation
6. The Calvinistic Concept of Imputation
   1. The Calvinist uses “impute” or “imputation” to mean TRANSFER.
   2. What is being transferred according to the Calvinist?
      1. Sin
         1. Adam’s transferred to us – i.e. Adam’s sin becomes our own through inheritance. (Hence, “T” – Total hereditary depravity.)
         2. Our sin transferred to Christ – He took our guilt away to cause us to be guiltless before God – absorbed our guilt into Himself.
            1. Not merely taking the brunt of our punishment upon Himself, but actually taking our guilt on Himself.
      2. Righteousness – Christ’s righteousness (perfect life) transferred to the believer to become his own. (since man is inherently evil, i.e. totally depraved and can do no good himself, the righteousness of another – Christ – must be transferred to him)
7. The Foundation for These Arguments is a False Definition
   1. Translation of *logizomai* to “impute” (and various forms) – 8x (AV) – Romans 4 (6x); 2 Corinthians 5:19 (1x); James 2:23 (1x – quoting same OT scripture of Genesis 15:6, as Romans does – “imputed” instead of “counted”)
   2. Especially – **Romans 4:1-8** – used as a proof text for the imputation of Christ’s righteousness to the believer.
   3. Actual Greek word – *logizomai*
      1. Romans 4 – 11x – “counted” (2x), “reckoned” (3x), “impute(s)(ed)” (6x). (AV)
      2. Calvinist – used as “transfer”
         1. I.e. transferring what belongs to one to another.
      3. “counted” and “reckoned” do not indicate “transfer” – not the meaning of the word *logizomai*.
   4. *Logizomai* – to reckon, count, compute, calculate, count over (THAYER)
      1. Has more to do with observation, looking upon, and considering something.
      2. Taking into account what is true of one being observed – acknowledging what truly belongs to him.
   5. Consider Barnes’ comments (a Calvinist himself) – “I have examined all the passages, and as the result of my examination have come to the conclusion, that there is not one in which the word is used in the sense of reckoning or imputing to a man what does not strictly belong to him; or of charging on him what ought not to be charged on him as a matter of personal right. **The word is never used to denote imputing in the sense of transferring,** or of charging that on one which does not properly belong to him…No doctrine of transferring, or of setting over to a man what does not properly belong to him, be it sin or holiness, can be derived, therefore, from this word.” (Albert Barnes; Romans 4:3)
   6. They falsely define “impute” to mean transfer, and then turn to other passages and lift them out of context to illustrate the fallacious concept.
8. The Imputation of the Sins of Adam to Mankind
9. The Concept Behind Total Hereditary Depravity
   1. Philadelphia Confession of Faith:
      1. “Our first parents, by this sin, fell from their original righteousness and communion with God, and we in them whereby death came upon all: all becoming dead in sin, and wholly defiled in all the faculties and parts of soul and body.” (6.2)
      2. “They being the root, and by God's appointment, standing in the room and stead of all mankind, the guilt of the sin was imputed, and corrupted nature conveyed, to all their posterity descending from them by ordinary generation, being now conceived in sin, and by nature children of wrath, the servants of sin, the subjects of death, and all other miseries, spiritual, temporal, and eternal, unless the Lord Jesus set them free.” (6.3)
   2. Thus, the doctrine that the sins of Adam were transferred to each of his posterity.
10. Judgment of Sin is On an Individual Basis
    1. **1 John 3:4** – sin is lawlessness. (Individual in nature – sin is when ONE transgresses God’s law)
       1. **Galatians 6:5** – in regard to Christ’s law, each is responsible for his own load.
    2. **Romans 14:12** – we will give account of ourselves – “himself” (individual)
       1. **Matthew 16:27** – Jesus will judge and reward “each” according to “his” works (individual)
       2. **Romans 2:6** – “one…his deeds”
11. Sin Cannot be Transferred
    1. **Ezekiel 18:19-20** – emphasis on wickedness. (Righteousness later) – the son cannot bear the guilt of the father.
    2. See David – **Romans 4:7-8 (cf. Psalm 32:1-2**) – speaking of an individual
       1. “the man” – *anēr*; a man (properly as an individual male). (Strong)
       2. How is God not “imputing” sin? – **(v. 7)** – forgiveness – I.E. THE SIN WAS COMMITTED, BUT GOD FORGAVE IT, THUS, DID NOT PUT IT TO HIS ACCOUNT, OR COUNT IT AGAINST HIM.
       3. Not thanking God for not “transferring” Adam’s sin to Him, but for forgiving his own sin.
       4. **Romans 3:3-4** – David quoted again, this time acknowledging His sin instead of replying against God.
          1. **Psalm 51:3-4** – “MY sins”
          2. Requests forgiveness – **(vv. 1-2)** – for whose sins? Adam’s transferred to him? NO! “MY TRANSGRESSIONS”
             1. Specifically, his adultery with Bathsheba, and murder of Uriah – was he referring to Adam’s “original sin?” NO, but HIS OWN SIN.
    3. What about **Romans 5:18-19** ?
       1. Are **vv. 18-19** referring to the imputation of Adam’s sin to mankind?
          1. **(v. 18a)** – through Adam’s offense judgment came to all.
          2. **(v. 19a)** – by Adam’s disobedience many made sinners.
       2. NOTE: The importance of **verse 12** in understanding the rest of the context.
          1. “all sinned” – not suggesting that they all inherited Adam’s sin, but sinned themselves.
             1. ***“The soul who sins shall die” (Ezekiel 18:20).***
             2. **(v. 14)** – NOT IN THE LIKENESS OF THE TRANSGRESSION OF ADAM.
             3. If all are totally depraved from inheriting Adam’s sin, i.e. Adam’s sin was transferred to us all, THEN IT WOULD BE THE SAME SIN.
       3. **Romans 5:17** – death reigned through the one by his offense.
          1. **(v. 21)** – sin reigns in death, so sin and death reign through the one. How? (***cf. Romans 8:2 – “the law of sin and death”)***
          2. Reign – *basileuō*; is “ingressive,” stressing the point of entrance. (VINE)
          3. I.e. BEGAN TO REIGN.
          4. Through the one (Adam) – i.e. Adam was the first, it began with him, and continues to reign over all who follow Adam’s example (**v. 12** – “because all sinned”).
       4. **Romans 5:18-19** – due to their following in the same footsteps of disobedience. (Must be understood in light of verse 12)
          1. **Romans 7:9; 5:13** – Paul was alive once without law (meaning Adam’s sins aren’t inherited by birth) – sin came when he broke the law – no sin without law.
12. The Imputation of the Sins of Mankind to Christ
13. Sin Cannot be Transferred – **Ezekiel 18:20** – this applies even in regard to God’s Son in the scheme of redemption.
    1. The thought is that in order for redemption to occur, guilt must be transferred to another.
    2. The Bible never speaks of a transfer, or transportation of sins from one place to another – IT DOES SPEAK OF FORGIVENESS (**cf. Hebrews 8:12** – remember no more in the sense of them counting against us.)
14. The Necessary Component of Christ’s Sacrifice
    1. Consider the shadow of the Passover:
       1. **Exodus 12:5** – lamb without blemish.
       2. Lord’s Supper – **Matthew 26:17, 26** – eating feast of UNLEAVENED Bread, and instituted LS with unleavened bread. (Leaven – **1 Corinthians 5:6-8** – impurity, Christ our Passover, unleavened – cannot have sin in the church, to be in fellowship with Christ.)
       3. Had to be without impurity.
    2. Jesus’ sacrifice was only good if it was sinless:
       1. **Hebrews 4:15** – without sin.
       2. **Hebrews 7:26-27** – separate from sinners, not needing to offer sacrifice for self.
       3. **Hebrews 9:11-14** – offered self without spot to God.
       4. **1 Peter 1:18-19** – redeemed with blood of Christ – no spot or blemish.
    3. If our sins were transferred to Him then when? If they were transferred to Him, and that is why He died, then isn’t His offering with spot and blemish – sin?
       1. Considered that God forsook Him on the cross because the sins of the world were transferred to Him – **Matthew 27:45-46**
       2. If God forsook Him due to the sin transferred to Him from us then He was no longer the PERFECT SACRIFICE WITHOUT SPOT AND BLEMISH!
       3. Our sins were not transferred to Him, and God did not forsake Him:
          1. **Psalm 22:1, 21** – If God forsook Him how is it that God heard Him and answered Him?
          2. **Luke 23:43, 46** – How could He say these things?
15. The Death of Christ
    1. **2 Corinthians 5:21** – how was He “sin for us?”
       1. “It cannot be…that he was, in any proper sense of the word, guilty, for no one is truly guilty who is not personally a transgressor of the Law; and if he was, in any proper sense, guilty, then he deserved to die, and his death could have no more merit than that of any other guilty being; and if he was properly guilty it would make no difference in this respect whether it was by his own fault or by imputation: a guilty being deserves to be punished; and where there is desert of punishment there can be no merit in sufferings.” (Albert Barnes’ Notes on the Bible)
       2. Has to be understood in light of***, “Him who knew no sin”*** – did He ever know sin in the sense of experience?
       3. ***“sin for us”*** – in regard to the penalty for sin. (**cf. Romans 6:23** – gift of eternal life through Jesus because He died our death.)
       4. SACRIFICE FOR SIN.
    2. **Isaiah 53:4-6** – clearly speaking in regard to the punishment for sin – He took the punishment, but the sin never became His own.
16. The Imputation of Christ’s Personal Righteousness to Believers
17. The Calvinist’s Proof Text – **Romans 4:3-5** (especially verse 3)
    1. Claim – ***“faith”*** accounted for righteousness – object of faith:
       1. **(v. 3)** – believed God.
       2. **Romans 3:24, 26** – God justifies freely by grace through Christ, justifies those who have faith in Christ.
       3. Object of faith – Christ
       4. Transfer of the object of faith’s righteousness – Christ – to the believer.
    2. Lenski on Romans 4:3 – “What is there in his faith that God can account for righteousness to the believer? No virtue or merit of either the believer or of his faith, nothing of this sort to the end of his life; something else entirely, the contents of his faith, Christ, his ransom, his merit. The faith that holds these God counts for righteousness and no other faith (James 2:19). The substitution takes place right here. Christ's merit and righteousness is his own, God counts it as though it were the believer's. Faith only lays its hand upon it, God himself moves it to do so. Then by grace and altogether gratuitously God reckons faith with its content as righteousness for him who believes.”
    3. *“accounted…impute” – Logizomai* – to reckon, count, compute, calculate, count over (THAYER)
       1. “there is not one [passage] in which the word is used in the sense of reckoning or imputing to a man what does not strictly belong to him; or of charging on him what ought not to be charged on him as a matter of personal right. The word is never used to denote imputing in the sense of transferring.” (Albert Barnes’ Notes on the Bible, Romans 4:3)
    4. Consider the language:
       1. What was reckoned, accounted, or counted? – ABRAHAM’S FAITH **(v. 3)** – ***“HIS FAITH IS ACCOUNTED” (V. 5)***.
          1. God took account that Abraham believed.
       2. For – *eis;* a primary preposition; to or into. (STRONG)
          1. NOT – AS – “Faith is not righteousness, it is counted or reckoned as being righteousness.” (LENSKI)
          2. Not saying his faith, NOR THE OBJECT of his faith WAS CONSIDERED AS RIGHTEOUSNESS.
       3. FAITH IS SPOKEN OF AS A CONDITION – Abraham believed God, God took account of that, TOWARDS/TO/INTO righteousness, i.e. to make Abraham righteous.
       4. ONLY **VERSE 6** SPEAKS OF RIGHTEOUSNESS AS THAT WHICH IS IMPUTED – faith is firstly accounted in order for righteousness to be imputed.
18. Righteousness Cannot be Transferred Any More Than Sin
    1. **Ezekiel 18:19-20** – righteousness of righteous upon himself.
19. Righteousness Imputed
    1. What does it mean to impute righteousness?
    2. **Romans 4:5-8** – David described blessedness of imputation of righteousness.
       1. ***(v. 5) – “for”*** (to, into, in order to, towards) righteousness (NOT AS)
       2. **(v. 6)** – God imputes righteousness.
          1. I.e. FAITH is accounted in order for RIGHTEOUSNESS to be imputed, or accounted.
       3. **(vv. 7-8)** – speaks nothing of “God imputes righteousness”
          1. **(v. 7)** – forgiveness, i.e. covered sin.
          2. **(v. 8)** – NOT imputing something – sin.
          3. Conclusion – IMPUTED RIGHTEOUSNESS = NOT IMPUTED SIN.
          4. God counts man as righteous when He doesn’t count his sin – via forgiveness of that sin. (**cf. Hebrews 8:12** – remember no more.)
    3. God imputes righteousness by not imputing sin (forgiving sin).
    4. HOW CAN GOD FORGIVE SIN?
       1. Sin must be addressed – **Romans 6:23** – deserving of death.
       2. **Romans 3:23-26** – God set forth Jesus as the payment for sin, and everyone who trusts in that payment will have it applied and be forgiven.
          1. This shows that the connection of the “faith” of chapter 4 is with the death of Christ, not His life.
          2. HIS DEATH IS THE PAYMENT, NOT HIS LIFE **– Acts 20:28** – purchased with blood.
20. His Death Was Substitutionary, Not His Life
    1. The Bible speaks nothing of Christ’s life being a substitute for ours, but only His death.
    2. What about **Romans 5:18-19** ?
       1. NOTICE THE SINGULAR – “offense,” “RIGHTEOUS ACT.”
          1. Equated with the “disobedience,” and “obedience” of **(v. 19).**
          2. Not speaking of a life full of deeds, but one act He performed – OBVIOUSLY HIS DEATH. (**cf. Romans 5:6** – context shows death)
       2. The text is showing a type/antitype relationship. A parallelism.
          1. **Romans 5:12** – the death only spread AS ALL SINNED.
          2. The same has to be said of THE JUSTIFICATION AND RIGHTEOUSNESS.
          3. **(v. 19)** – Made righteous as they follow the example of righteousness. (**cf. Hebrews 5:8-9** – Himself obeyed, and author of salvation for all who obey)
    3. Consequences to a view of the substitutionary life of Christ:
       1. If Christ lived as a substitute, then ALL HIS ACTIONS STAND IN THE PLACE OF OUR OWN.
       2. Our actions are nullified, and we have no need of living a certain way – SINCE CHRIST LIVED FOR US.
       3. The substitutionary life of Christ TAKES RESPONSIBILITY AWAY!
          1. But the gospel calls us to walk as He walked – **1 John 2:6**
          2. NOT RELAX BECAUSE HE WALKED FOR US.
    4. Consequences of the substitutionary death of Christ:
       1. **Romans 6:1-4** – walk in newness of life.
       2. **1 Peter 1:15-21** – live holy lives.
       3. **Hebrews 10:26-29** – avoid sinning so as to profane the sacrifice of Christ.
       4. **2 Corinthians 5:20-6:2** – be reconciled to God. Live right! Turn from sin and back to God.
    5. Judgment will be based on our own deeds, not the deeds of Christ:
       1. **Ecclesiastes 12:13-14** – requires keeping God’s commandments.
       2. **Hebrews 4:11-13** – requires obedience to His word that will judge our hearts.

**Conclusion**

1. Calvin mis-defined the word “impute” to mean “transfer” to propagate his doctrine.
2. The Bible speaks nothing of the 3 imputation doctrines of Calvinism.
3. These doctrines are dangerous to our souls, and we must be vigilant.
4. God calls us to righteous living ourselves.