The Doctrine of Imputation

Definition

Imputation is the function of the justice of God in crediting something to someone for cursing or for blessing. Imputations are the outline of our lives. Our relationship with God is built upon these imputations. They form the framework in which all other doctrine is built upon which deals with our relationship with God. Imputations are the bones of the skeleton. Imputations give structure and strength to every concept and principle related to the Christian life. Imputations mark the outline of God's grace. Imputations tell the story of how divine justice accomplishes the purpose for which God created mankind.

Vocabulary

- **Greek:** *Logizomai* (verb), “to charge to the account of, to credit, to impute.”
- **Hebrew:** *Chasav* (verb), “to charge to the account of, to credit, to reckon.”

This deponent verb meaning middle and passive form but action in function occurs throughout the literature of antiquity and it attested as early as Thucydides, Plato, Xenophon, and Herodotus. In one sense *logizomai* is a commercial term meaning “to charge to the account of, to credit.” Along with this are other business and numerical sense such as “to calculate, to compute, to figure.” This is regularly the usage attested in papyri.

The LXX (Greek translation of the Old Testament which was in existence at the time of Jesus and the apostles) used *logizomai* frequently, it occurs over a hundred times. *Logizomai* occurs over 100 times in the LXX. It is found in Genesis 15:6; Leviticus 7:18 and Numbers 18:27. The Hebrew word that it primarily translates is the word *chasav* "to think, account," and is found in many passages (Gen. 15:6; 2 Sam. 14:13; Jer. 11:19; Num. 18:17; Psa. 106:31) just to name a few. It was also used to translate four other Hebrew words. Hayah "to be" (2 Sam. 19:44), manah "to count" (Isa. 53:12), qara "call" (Deut. 3:13), and lastly, shuv "return, consider" (Isa. 44:19). *Logizomai* in secular Greek denoted nonreligious or commercial activity but acquired a new meaning in the LXX.

*Logizomai* occurs 42 times in the NT and is a Pauline favorite. *Logizomai* is employed in the NT in much the same way that it is in the LXX. J. Eichler commenting on the usage of the word by the apostle Paul, writes, "Paul uses *logizomai* and *logismos* in relating the foundation of faith to the righteousness of God. Since he associated it with the facts of the cross and resurrection of Jesus, he never separated the concept of *logizomai* from the personal activity of God in Jesus Christ. For him, faith was not an objective observing from a neutral vantage point, but being conquered by the crucified and risen Lord."

Eichler makes this comment later on in the same article on the word's use in our passage, he notes, "The rabbis' thinking was purely human; for them faith was a merit. Paul wished to reckon as God did, who reckoned salvation and righteousness to Abraham, who trusted in him and his word. God reckons on the basis of His promise (Rom. 9:8), and what He promises he performs. This reckoning of righteousness is effected in the delivering up and resurrection of Jesus and so it is effective for us also (Rom. 4:23)."

*Logizomai* is a word used in the NT for imputation (Rom. 4:3-11; 22-24; 2 Cor. 5:19; Gal. 3:6; James 2:23).
The Integrity of God

The integrity of God is His attribute of love. Imputation is the result of the function of God’s love, which is righteous and just. The integrity and virtue of God is the divine attribute of love. The Bible teaches that God is love (1 Jn. 4:16). It is a part of His divine essence, which is composed of the following attributes: (1) Sovereignty (2) Righteousness (3) Justice (4) Love (5) Eternal life (6) Omnipotence (7) Omniscience (8) Omnipresence (9) Immutability (10) Veracity.

The Greek word for “love” in the New Testament is *agape*. The love of God is impersonal meaning that it does not depend upon the attractiveness of the object. It is self-sacrificial in that it is willing to deny self in order to serve and help others. It is unconditional in that no matter what sin we commit in life, God will still love us. God loves us because love is who He is. So the love of God is His integrity and virtue. Webster’s New Universal Unabridged Dictionary defines integrity: (1) Soundness of and adherence to moral principle and character; uprightness; honesty; (2) The state of being whole, entire, or undiminished (3) A sound, unimpaired, or perfect condition. Webster’s New Universal Unabridged Dictionary defines virtue: (1) Moral excellence; goodness; righteousness (2) Conformity of one’s life and conduct to moral and ethical principles; uprightness, rectitude.

God imputes cursing and blessing upon every member of the human race because God has integrity meaning He will always adhere or act in accordance with His own perfect principles and character. God imputes cursing and blessing upon every member of the human race because He is virtuous meaning He will always dealing with us in righteousness because He is moral excellence because of His own perfect character. He will always conform to His own set of perfect principles. He will always deal uprightly with us. Because God has perfect integrity and virtue, He will always deal with His creatures fairly and honestly. His attribute of love insures the fact that He will never do any harm or wrong or acting unfairly to us (Rm. 13:10).

Now, if you could lose your salvation through any act of sin, then God would not be acting in accordance with His own perfect character and integrity. He would be doing us harm and dealing unfairly with us because He already declared us justified at the moment of salvation. He would cease to be virtuous and cease to have integrity, thus He would cease to be love. He would in
effect be denying Himself. The love of God insures the fact that we can never lose our salvation because of any act of sin since God judged His Son for those sins at the cross (Rm. 5:6-11). If we could lose our salvation for a sin that Christ was already judged as our Substitute, then God would be unjust and not acting in accordance with His own perfect virtue and integrity, thus He would not be acting in love and since God is love, He would be denying Himself or who and what He is. This would be impossible since God is immutable. Because His Son was judged as our Substitute at the cross, the Father was free to render us justified when we exercised faith in His Son for salvation. God would be unfair if He rescinded that decision that He made at the moment of salvation. He would in effect be lying to us since He said the following: **John 3:16-18**, “For God so loved the world, that He gave His only begotten Son, that whoever believes in Him shall not perish, but have eternal life. For God did not send the Son into the world to judge the world, but that the world might be saved through Him. He who believes in Him is not judged; he who does not believe has been judged already, because he has not believed in the name of the only begotten Son of God.”

Because God is love, He will never lie to us. God would be denying Himself and the Lord Jesus Christ would be a liar if we could lose our salvation through any act of sin (Jn. 17:12; 2 Tim. 2:11-13). Because can never deny Himself or not act in accordance to His own perfect principles and character, the believer can never be separated from the love of God (Rm. 8:28-39). We have eternal security because God is love.

Grace is the reflection and expression of the perfect integrity of God. Principle: What the righteousness of God demands the justice of God executes through the love of God expressed through the grace of God. All blessing comes to us through God's justice. Justice is God's point of contact with us. Justice is a part of the Integrity of God. The Integrity of God refers to the combination of divine attributes of righteousness, justice, love and grace to form God's integrity. Righteousness + Justice + Love + Grace = God's perfect integrity. Righteousness is the principle of God's integrity. Justice is the function of God's integrity. The Integrity of God speaks of God's total divine perfection. God's integrity is based upon His Divine Essence or Attributes.

God's integrity is based upon His character and nature. God deals with mankind from His own integrity. The doctrine of imputation presents the integrity of God in action throughout all of human history. Justice + Righteousness + Love + Grace = The Integrity Of God. Righteousness demands Righteousness. Justice demands Justice. What the righteousness of God demands, the justice of God executes through the love of God expressed through the grace of God. The righteousness of God demanded that our sins be judged by the justice of God.

God’s love is righteous and just. Because God is love, the Father sent His Son into the world to become a human being in order to die for the sins of the world and provide salvation.

The love of God has virtue and integrity because it is compatible with His righteousness and justice. The love of God does not compromise God’s righteousness and justice.

**Real Imputation vs. Judicial Imputation**

The act of the justice of God imputing Adam’s original sin to his newly acquired sin nature is called a real imputation. Imputation is the function of the justice of God in crediting something to someone for cursing or for blessing.

There are 2 categories of imputations: (1) Real: "crediting to a person something which belongs to him" (2) Judicial: "crediting to a person something which does not belong to him"
A real imputation has a target or a home. A judicial imputation has no target or home, and emphasizes the Source, the justice of God. To complete a judicial imputation divine justice must immediately pronounce a verdict, cursing or blessing. There are 5 great imputations related to salvation: 3 are real and 2 are judicial. Real Imputations: (1) Imputation of Human Life (2) Imputation of Adam's Sin (3) Imputation of Eternal Life.

Judicial Imputations: (1) Imputation of Personal Sins to Christ (2) Imputation of Divine Righteousness.

**Imputation of Human Life**

The imputation of human life is a real imputation. Human life which we call "soul life" and Adam's original sin are imputed to every member of the human race. Important: There is biological life and there is soul life. Biological life begins at conception and is the means of passing on the old sin nature. Your parents are responsible for biological life. God was responsible for the biological life of only 2 people: Adam and the Woman.

Soul life is created by God and imputed at physical birth as the means of transmitting the human soul. Biological life + soul life = a physically alive human being. The developing body in the mother's womb is not a human being. It is dependant on the mother's life and is a part of the woman's body, and that is why the body moves inside of her when she gets emotional such as when Elizabeth heard Mary's voice (Luke 1:41). Principle: Only God has the power to create a human being. You are not a biological accident. God personally created you. This 1st imputation occurs when the fetus emerges from the womb. Human life begins when God imputes the breath or spark of life.

The word for "breath" in the Hebrew is *neshamah*. Genesis 2:7, "Then the Lord God formed man of dust from the ground (biological life) and breathed into his nostrils the breath (*neshamah*) of life (soul life); and man became a living being."

Human life comes directly from God whether to Adam as an adult or to Adam's descendants as infants. Isaiah 57:16, "For I will not contend forever, nor will I always be angry, for the spirit should fail (would faint) before me, and the souls which I (God) have made."

The word "souls" is the same Hebrew word used in Genesis 2:7, *neshamah*, "breath" or "soul life". It is used in the plural and shows that God gave the spark of life not to Adam only but individually to each human being.

Notice the phrase, "I have made." Job 33:4, "The Spirit of God has made me, and the breath (*neshamah*) of the Almighty gives me life." God always provides physical life by real imputation. This occurred from Adam all the way up to us today and was performed by God for our happiness and blessing, but where does the spark of life go? What is the target for this real imputation? The Format Soul. The Format Soul is inherited from the mentality genes of both parents.

The word *nephesh*, often translated "spirit" or "life," refers to this format soul prior to birth. Following birth, *nephesh* refers to the soul's fully formed, immaterial essence which is provided at the moment the spark of life is given. The breath of life turns the format soul into "a living soul" (Gen. 2:7). The human soul is the target or home for the imputation of human life. The spark of life is the soul's ignition. Only upon ignition at the moment of birth does the fetus become a living human being. Life can be imputed only where it has a home. The giving of life is always a real imputation.
The 1st imputation at physical birth-like all imputations-is permanent. The breath of life resides in the soul forever. Your life is in your soul. Your life is never separated from your soul. Do not confuse the immaterial with the material. You don't lose your life at physical birth because it stays with your soul. If you get blown up in a war, your soul is not harmed. You have no choice as to whether or not you remain alive forever, you will.

So the question that you should ask yourself is, "where will I spend the rest of eternity?" If you refuse to believe in Jesus Christ: (1) Your soul will depart your body into the fire of Torments (Luke 16:23-25). (2) You will be resurrected with a body of damnation (John 5:28-29; Rev. 20:3). (3) You will stand trial before the Great White Throne of the Last Judgment. (4) You will be cast into the Lake of Fire where you will forever in terrible suffering (Matt. 25:41; Rev. 20:10-15). If you believe in Jesus Christ: Your soul will depart your body and you will be "face to face with the Lord" forever (2 Cor. 5:8). This is eternal security.

What you do with the human life which God permanently imputed to your soul is strictly up to you. God will not violate your volition. What does God want? 2 Peter 3:9, "The Lord is not slow about His promise (2nd Advent), as some count slowness, but is patient toward you, not wishing for any to perish but for all to come to repentance (a change of mind about Christ)." Acts 16:31, "Believe on the Lord Jesus Christ, and you shall be saved."

Imputation of Adam’s Sin

The 2nd imputation occurs as a result of Adam's deliberate sin in the garden, and is a real imputation. Adam's original sin is imputed to its home, the old sin nature. Remember, a real imputation has to have a target, or a home. This is a real imputation because Adam's sin resulted in spiritual death. Adam's disobedience resulted in corruption. The result of this real imputation is that we are born physically alive but spiritually dead.

Adam's Original Sin + Adam's Sin Nature = Spiritual Death. Adam's sin is imputed to us directly at the moment of physical birth. Adam's sin nature is passed down to us from our human fathers.

Now, you might say that is not fair. We are condemned by the justice of God when we are born into sin, before we have done anything wrong. Is this justice? Is this fair on the part of God? Yes. The imputation of Adam's sin: (1) Makes the Cross possible. (2) Makes your salvation possible.

You would go straight to the Lake of Fire if it were not for the imputation of Adam's sin. We are all born spiritually dead because of this imputation. What is spiritual death? Spiritual death is more than just separation from God. Spiritual death is the imputation of the penalty of Adam's original sin to the genetically formed sin nature. This resulted in separation from God at physical birth. Our 1st contact with the justice of God is spiritual death. Why? Because justice must condemn us before it can bless us. God condemned sin. God is not the author of sin. Adam is the author of sin. Adam used his God given volition or free will and made a negative decision with it.

The immaterial soul that God prepares as the home for human life is perfect. The soul is corrupted because it comes in contact with the sin nature. Adam's soul was contaminated at the moment that he sinned. Our soul's are contaminated at the moment of physical birth. We are in effect, copies of Adam.

Romans 5:18a, "So then as through one transgression (Adam's sin) there resulted condemnation to all men (imputation of Adam's original sin)." Romans 5:19a, "For as
through the one man's disobedience (Adam) the many (entire human race) were made sinners (imputation of Adam's original sin)."

Why was Adam's sin imputed to us and not the Woman's? Adam was the authority in the marriage. Adam sinned deliberately; the Woman was deceived (1 Tim. 2:13-14). The only sin that can be imputed to mankind is Adam's because he knew what he was doing. Old sin nature: (1) The target of the imputation of Adam’s sin. (2) Passed down from our human fathers or genetically. (3) Resides in the cell structure of the human body, not the soul. (4) Results in spiritual death.

The old sin nature in the Bible is referred to as: (1) "Flesh" (Rom. 7:7-18; 8:3-5) (2) "Body of Sin" (Rom. 6:6) (3) "Sin" that "reigns in your mortal body" (Rom. 6:12) (4) "Old Man" (Eph. 4:22; Col. 3:9).

The old sin nature has 3 specific trends, which we call "Adam's trend": (1) Influences the soul. (2) Resides in the cell structure of the human body (Material part of old sin nature). (3) Produces human good and evil (Immaterial part of old sin nature).

The old sin nature is responsible for 3 categories of sin: (1) Mental attitude sins (2) Verbal sins (3) Overt sins.

Adam is the original source of sin in the human race. Adam's sin is imputed to every member of the human race at birth. Romans 5:12, "Therefore, just as through one man (Adam) sin entered into the world, and death (spiritual death) spread to all men (imputation), because all sinned (when Adam sinned)."

Adam is the federal head of the human race, and therefore, when he sinned we all sinned. The Woman came from Adam's rib, therefore, he is the human race. Principle: The justice of God must directly impute Adam's sin to Adam's old sin nature in us at the moment we are born physically. Adam's original sin + old sin nature = spiritual death. The result of the imputation of human life and Adam's sin: We are born physically alive but spiritually dead. Spiritual death rules in every generation of human history.

Romans 5:14, "Nevertheless, (spiritual) death reigned from Adam until Moses, even over those who had not sinned in the likeness of the offense of Adam, who is a type of Him (the Lord Jesus Christ) who was to come (Christ's 1st Advent)."

We are only condemned because of the imputation of Adam's sin, and not for our personal sins. God does not condemn us for our personal sins because Jesus Christ was judged for all our sins at the cross. God in His omniscience knew that He would deal with our personal sins through Christ at the cross. Only the Lord Jesus Christ who is impeccable is able to bear our personal sins, therefore, God’s integrity is not compromised at all. We are not spiritually dead because we sin; we sin because we are spiritually dead. We are condemned before we ever committed a personal sin.

The issue at salvation is never our sins but Jesus Christ. Our personal sins were an issue at the cross. After salvation, personal sins get us out of fellowship with God; therefore, God has provided the Rebound Technique to put us back in fellowship with Him (1 John 1:9). The imputation of Adam's sin preserves us alive and gives us a chance to be saved. The Cross would be useless if it were not for the imputation of Adam's sin.

Imputation of Personal Sins To Christ

We are all reproductions of Adam after the Fall. We share his original sin nature by real imputation. We share his sin nature because it is passed down to us genetically, and as a result of
this, we share his spiritual death. Adam's sin becomes our sin. Adam's sin nature becomes our sin nature. Adam's condemnation becomes our condemnation.

The Lord Jesus Christ was born a type of Adam before the Fall (Rom. 5:14). Adam was created perfect. The Lord Jesus Christ was born perfect. The Lord Jesus Christ did not have a sin nature. The Lord Jesus Christ did not have a human father; therefore, he had no sin nature. Adam did not have a human father and neither did the Lord Jesus Christ. Adam's original sin could not be imputed to the Lord Jesus Christ because He had no sin nature.

There was no target or home for a real imputation with the Lord Jesus Christ. Christ was not "in Adam" because He had no human father and consequently, no sin nature. The Incarnation made this possible. The Virgin pregnancy was the reason why the Lord Jesus Christ had no sin nature. Jesus Christ was born both physically and spiritually alive. He is called the "uniquely born" Son (John 3:16). Christ was the only free Man ever to enter Satan's world (John 8:34-36). Christ was free from: (1) The devil's rulership. (2) The sovereignty of the old sin nature. (3) The imputation of Adam's sin. (4) The condemnation of spiritual death.

There was no principle of sin in Him. Jesus Christ had to be acceptable to the righteousness of God in order for the justice of God to judge our sins in Him as our Substitute. He could not be our Substitute unless He was perfect and He is. He was perfect at birth and He was perfect when He went to the Cross. This means the Lord Jesus Christ could not commit any personal sins during His life on earth; otherwise, He would be disqualified to be our Substitute. Christ in His humanity could be tempted and could have sinned. Christ in His deity could not be tempted and could not sin. The Lord Jesus Christ in Hypostatic Union was temptable but impeccable. The Hypostatic Union is the union of 2 natures, deity and true humanity in the Person of Jesus Christ.

The Lord Jesus Christ was able not to sin in His humanity (posse non peccare). The Lord Jesus Christ was not able to sin in His deity (non posse peccare). The Father's plan for the Incarnation was the Cross. The Lord Jesus Christ in His humanity could have used negative volition to that plan and would have sinned. Adam when he was without sin and perfect committed an act of negative volition when he ate from the tree of the knowledge of good and evil. Therefore, like perfect Adam, the Lord Jesus Christ could have sinned by committing an act of negative volition to the plan of God.

The Lord Jesus Christ in His humanity was tempted not to go to the cross repeatedly by Satan (Matt. 4:1-11; 16:22-23; Luke 22:39-46; Heb. 4:15). First Adam and Last Adam (Christ) Comparisons (1 Cor. 15:22, 45): (1) First Adam: (a) Unique as perfectly created man. (b) Sinned. (c) Physical birth (4) We are condemned in Adam. (5) Condemnation. (6) Justice of God: condemns man. Last Adam: (1) Unique as the God-Man. (2) Impeccable (3) New Birth and spiritual life. (4) We are born again in Christ. (5) Salvation (6) Justice of God: free to bless man.

The imputation of personal sins to Jesus Christ is a judicial imputation. A judicial imputation emphasizes the function of divine justice. A judicial imputation has no target or home but emphasizes the source, the justice of God. Jesus Christ is God's gift of grace to mankind. Our Lord was acceptable to the integrity of God because He was impeccable. Adam's original sin was not imputed to Him at birth because He had no sin nature. Our personal sins had absolutely no place in Him on the Cross, thus, the justice of God imputed our sins to Him. This was a judicial imputation. A judicial imputation is "attributing or crediting to a person something which does not belong to him." When the sins of mankind were charged to the impeccable humanity of Christ, the justice of God took action. God judged the Lord Jesus Christ. Cursing must precede blessing. God's judgment of our sins in Christ including Adam's first sin wiped our slate clean. God forsook Christ for our sakes.
Now, all we need to do is accept God's action on our behalf. The Cross was an act of justice. Justice imputed our sins to Christ, and justice judged them. The work of the Cross was therefore greater than any act of love could ever be.

Now, all we need to make a non-meritorious decision to believe in Jesus Christ. Salvation is provided for us by 2 imputations, which are both judicial. One is for cursing and one is for blessing: The 1st judicial imputation is for cursing: Our personal sins were imputed to the impeccable humanity of Christ and were judged. The 2nd judicial imputation is for blessing: At the moment of personal faith in Christ, God imputes to us His own divine righteousness.

These 2 judicial imputations add up to form the greater salvation. The greater salvation is a reference to the a fortiori principle used by Paul in Romans 5:15, which says, that if God could accomplish the greater, i.e., our salvation, then He certainly can do the lesser and bless us in time. Therefore, the imputation of our personal sins to Christ on the Cross-results in the blessing of imputed divine righteousness when we make a nonmeritorious decision to believe in Jesus Christ. Cursing always precedes blessing.

**Imputation of Divine Righteousness**

The 2nd judicial imputation is the imputation of divine righteousness to the believer at the moment of faith in Christ. A judicial imputation emphasizes the source, the justice of God. Principle: God's Divine Justice can only bless His Divine Righteousness. Righteousness Demands Righteousness. Justice Demands Justice. There are no exceptions with God. What the righteousness of God demands, His justice executes through the love of God expressed through the grace of God.

Grace is an element of God's integrity. It does not compromise God's righteousness or justice but is totally and perfectly compatible with them. God expresses His love through His grace policy, which means that we do not deserve blessing from God. Both the principle (righteousness) and the function (justice) of God's "integrity" never change (immutable) and are impartial (God does not play favorites), and because of this, God's Divine Essence is never violated.

God in His grace provides the blessing of imputed divine righteousness at salvation. No blessing comes to us apart from grace. Grace means: (1) God does all the work. (2) God receives all the credit, and we receive all the benefits. What God's righteousness accepts, His justice blesses, and what God's righteousness rejects, His justice condemns. Both cursing and blessing come from the same source, God's perfect integrity. Divine justice can only bless divine righteousness. Divine justice is the source of all blessing that we receive. God cannot bless human righteousness because it does not meet His infinite perfect standards. Human righteousness is relative meaning that we can only compare our human righteousness to other human beings and their righteousness. God says that our relative human righteousness is nothing but filthy rags (Isa. 64:6). We need God's righteousness in order to be blessed by His justice. God's integrity demands that He must bless His own righteousness. So God in His genius decided in eternity past to credit or impute His own divine righteousness to us at the moment we believe in Christ.

God's love is the root and center of His Essence. Love is the principle behind every action God has taken towards the human race since the Fall of Adam. The function of God's love, the justice of God has imputed to us the principle of God's integrity (His righteousness).
At the moment that we believe in Jesus Christ, we have imputed to us the principle of God's integrity, His own perfect righteousness. God's perfect love loves His own perfect integrity, and we have it. Because we have God's perfect righteousness, we are now objects of His perfect love. The justice of God made this all possible by imputing to us His own perfect righteousness. Justice saves us through grace and we will always be under grace. We never earn or deserve what God's justice gives us in grace.

The imputation of Divine righteousness is a judicial imputation. A judicial imputation has no home or target. A judicial imputation credits something to a person, which does not belong to him. Divine righteousness did not belong to us, but was imputed to us when we made a non-meritorious decision to believe in Christ. The 1st judicial imputation, the imputation of personal sins to Christ, made possible the 2nd judicial imputation, the imputation of Divine righteousness. These 2 judicial imputations produces an exchange: (1) Man's sins go to Christ (2) The Righteousness of God goes to man.

To complete the 2nd judicial imputation God must pronounce a verdict. When God sees His own perfect righteousness in the believer as a result of having faith in Christ, He pronounces us justified.

Romans 5:16, "And the gift (Jesus Christ) is not like what occurred through the one who sinned (Adam); For on the one hand, the judicial verdict came by one transgression resulting in condemnation, but on the other hand, that gracious gift (Christ's incarnation and Atonement) because of the many transgressions resulting in a judicial act of justification."

Imputation of Eternal Life

Eternal life is the life of God, and has no beginning and no end. The imputation of eternal life is a real imputation. All imputations of life are real imputations. A real imputation has a home or target. The human spirit that God the Holy Spirit created at the moment of faith in Christ is the home or target for the imputation of eternal life.

God the Holy Spirit creates a human spirit at the moment of salvation. Just as God prepared the soul as the target or home for human life, so also He prepares the human spirit as the target or home for eternal life. Both, the soul and the human spirit were created by an act of God. Both, the soul and the human spirit cannot be destroyed.

The imputation of human life to the soul is unchangeable and forever. The imputation of eternal life to the human spirit is also unchangeable and forever. Both of these imputations are permanent. God cannot undo what He Himself has done. No life, whether human or eternal, can ever be separated from the home or target to which it is imputed.

There are 2 requirements must be met if we are to have an eternal relationship with God, and both are imputed at the moment of salvation: (1) We must have His righteousness. (2) We must have His life.

Ever since we believed in Christ, we possess 2 kinds of life. We will live forever with God because we have His life, eternal life. Without eternal life we would not have the capacity for blessing in eternity. Eternal life is God's life and is an attribute of His Divine Essence. Eternal life guarantees: (1) We will live with God forever. (2) We will receive a resurrection body.

Eternal life was imputed to us so that we can enjoy fellowship with Him and have capacity to receive blessings. We receive these blessings by growing to spiritual maturity through positive volition to Bible Doctrine.
Romans 5:17, "For if by the transgression of the one (Adam's original sin), the (spiritual) death ruled through that one (Adam-and it did), much more (a fortiori principle) they who receive in life this surplus from the grace of God (the blessings of time to the spiritually mature believer) and the gift of the righteousness of God (imputed at salvation), much more they shall rule through the One, Jesus Christ."

Imputation of Blessings in Time

This leads us to the 6th and 7th imputations, which are both potential. They are the imputation of blessings in time and eternity. They are potential because they depend upon the believer developing capacity by growing up to spiritual maturity. The justice of God will not allow special blessings to come to an immature believer. Why? It would be detrimental to them. Just like a loving father would not give a fast car to his teenager because they would kill themselves in it, so God does not give special blessings to immature believers because they would be consumed by them. One must develop capacity for these special blessings. The believer develops capacity for special blessings through the consistent application of Bible doctrine.

The imputation of blessings in time occurs when the justice of God pours blessings through the grace pipeline to the righteousness of God in the mature believer. Only the mature believer who has capacity will receive these blessings in time. This is a real imputation because it has a home or a target in the believer. The target or home in the believer for these blessings is the imputed divine righteousness, which the believer receives at the moment of faith in Christ.

2 Judicial imputations were needed before there could be any real imputation of blessings in time: (1) Imputation of Personal Sins to Christ (2) Imputation of Divine Righteousness. Only when we have God's righteousness is there a home or target in us into which God can pour blessings when we reach spiritual maturity. Special blessings in time fall into 6 categories: (1) Spiritual blessings: Occupation with Christ, a relaxed mental attitude, capacity for prosperity (2) Temporal blessings: Different types of prosperity (social, sexual, wealth etc.) (3) Blessings by association: Other people are blessed through association with you. (4) Historical blessings: Your nation or area is blessed through association with you. (5) Blessings connected with undeserved suffering: Suffering for blessing (6) Dying blessings: Believer glorifies God in dying.

Imputation of Rewards in Eternity

The Lord Jesus Christ will evaluate each believer's life and reward them accordingly (1 Cor. 3:11-14). This is done at the Bema Seat Judgment (2 Cor. 5:10). The Lord Jesus Christ is the judge at the Bema Seat. He functions as Judge because all divine blessings come from the justice of God.

All imputations come from the justice of God. God is glorified in blessing man without compromising His divine righteousness. God is glorified to the ultimate by what He will give in this final imputation of rewards in eternity.

There are 2 factors required in all real imputations: (1) What is imputed (2) It's home or target.

In the 7th Imputation: Factor 1 is credited to Factor 2. Factor 1: The mature believer's confidence or hope becomes a reality when eternal rewards and blessings are credited to
Factor 2, His resurrection body. Each of these factors is called a hope (Eph. 1:18; Acts 23:6). The real imputation of rewards and blessings cannot take place until a home or target has been prepared for them. Our resurrection bodies are the target or home for these greater blessings. We receive our bodies at the Rapture of the Church (1 Thess. 4:14-17; 1 Cor. 15:51-54). There will be a big celebration in heaven and reunion of the entire Royal Family and after this celebration will come the evaluation of all Church Age believers. Romans 14:12, "So then every one of us shall give account of himself to God." 2 Corinthians 5:10, "For we (Church Age believers) must all appear before the judgment seat (Bema) of Christ, that each one may be recompensed for his deeds in the body (life on earth), according to what he has done, whether good (divine good under the filling of the Spirit) or bad (human good under human power which is "worthless" in God's eyes)."

Now, just as salvation has an issue, "What do you think of Christ?" (Matt. 22:42), so life after salvation has an issue, "What do you think of doctrine?" Proverbs 23:7a, "For as a man thinks in his heart (kardia, right lobe), so is he." You are what you think. If Jesus Christ is important to us, we will learn His mind, His thinking. You will be evaluated on your attitude towards Bible Doctrine. If you love Christ, your mind will be saturated with His thinking. Many believers will be ashamed at the Bema Seat because they did not make Bible Doctrine their #1 priority in life.

1 John 2:28, "And now, little children, abide in Him (Metabolize Bible Doctrine), so that when He (the Lord Jesus Christ) appears, we may have confidence and not shrink away from him in shame at His coming (the Rapture)."

Only believers who received the 6th imputation will receive the 7th imputation.

2 Corinthians 5:10, "For we must all appear before the judgment seat of Christ that each one may be rewarded for the things he has done by means of the body (during his life on earth) face to face with what he has accomplished, whether (divine) good or worthless (human good)."

If you do not grow up spiritually in time, you will evaluated as worthless, or a loser. Believers who do not grow up spiritually in time are individuals who did not take advantage of the Grace of God, nor, did they take advantage of the divine imputations. The believer will not be judged for personal sins. The Lord Jesus Christ was judged for your personal sins on the Cross. Only divine good will be rewarded. You produce divine good of intrinsic value by: (1) Operating under the Filling of the Spirit and the application of Bible Doctrine. (2) Operating in the New Nature, which was designed for the 100% utilization of divine omnipotence. (3) Remaining consistently in fellowship with God.

Some believers will receive rewards and some will not.

1 Corinthians 3:11-15, "For no man can lay a foundation other than the one which is laid, which is Jesus Christ. Now if any man builds upon the foundation with gold, silver, precious stones, wood, hay, straw, each man's work will become evident; for the day will show it, because it is to be revealed with fire; and the fire itself will test the quality of each man's work. If any man's work, which he has built upon, it remains, he shall receive a reward. If any man's work is burned up, he shall suffer loss; but he himself shall be saved, yet so as through fire."

Loss of rewards does not mean loss of salvation. For God to deny us salvation after we have believed would be to deny Himself (2 Tim. 2:11-13). Only the believer who sticks with Bible Doctrine and operates under the Filling of the Spirit will receive rewards in eternity. Every
believer benefits from the 5 basic imputations. Only spiritually mature believers will benefit from the 6th and 7th imputations.