



Provided by the Church of the Lutheran Confession - Board of Missions

A Systematic Study of Bible Teachings (Dogmatics) Lesson 4.7 – The Doctrine of Human Beings and Sin

The Imputation of Sin

Every sin that everyone commits makes him or her guilty in the sight of God. According to His law, God counts that sin against the one who commits the sin. Many years after their sin of selling Joseph into slavery, his brothers finally admitted their guilt: **“We are truly guilty concerning our brother, for we saw the anguish of his soul when he pleaded with us, and we would not hear”** (Genesis 42:21). When King Joash of Judah led his people to serve idols instead of the true God, the chronicler says: **“Wrath came upon Judah and Jerusalem because of their trespass”** (2 Chronicles 24:18). This means the Lord counted this sin of idolatry against them, and, therefore, in His righteous anger He sent troubles to them because of their sin. The counting of something as sin against someone is called *imputation*. When we sin against God, God counts this sin against us, and we are guilty and subject to His anger and just judgment. When God’s people sinned against Him, Moses said, **“With abominations they provoked Him to anger”** (Deuteronomy 32:16).

In the prayer that Jesus taught His disciples to pray, He mentions **“our debts”** (Matthew 6:12). We owe God perfect obedience to His will. Every time we sin, we add to our debts. Because we continue to sin, our debts never decrease but only increase, unless the One to whom we owe these debts forgives us. Jesus’ brother James tells us that even the smallest sin on our part makes us guilty of breaking all of God’s law: **“For whoever shall keep the whole law, and yet stumble in one point, he is guilty of all”** (James 2:10). There is no way any sinner can escape from the just judgment of God’s law. **“We know that whatever the law says, it says to those who are under the law, that every mouth may be stopped, and all the world may become guilty before God. Therefore by the deeds of the law no flesh will be justified in His sight, for by the law is the knowledge of sin”** (Romans 3:19-20). Each one of us must agree with the psalmist: **“If You, LORD, should mark iniquities, O Lord, who could stand?”** (Psalm 130:3).

To make matters even worse for us, what God counts against us is not only the sins that we commit ourselves, but the sin of Adam (and Eve). Adam, at the time of his fall into sin, was the human race. Therefore, his fall into sin was the fall into sin of the whole human race, which includes all of us, for we were already created in Adam because all of us descend from him. The apostle Paul points this out clearly in Romans 5:12-21 where he compares the first Adam and the second Adam, Jesus Christ. Listen carefully to what he says. **“Through one man sin entered the world, and death through sin, and thus death spread to all men, because all sinned”** (Romans 5:12). When he says that **“all sinned,”** it is clear that all sinned when Adam sinned.

Paul goes on to show that all of Adam’s descendants died in the years that followed, even though they had not broken a specific commandment of God as Adam had done. They died because they were all guilty of Adam’s original sin. God counted Adam’s sin against all mankind. God *imputed* Adam’s sin to each one of us, and so each one of us is guilty even before we commit any sinful acts of our own. **“Through one man’s offense judgment came to all men, resulting in condemnation”** (Romans 5:18). **“By one man’s disobedience many were made sinners”** (Romans 5:19). We **“were by nature children of wrath, just as the others”** (Ephesians 2:3). We are sinners by our connection to Adam even before birth. We are guilty sinners subject to God’s wrath and just judgment.

Just as we are all counted as sinners because of Adam's sin, even so we are all counted as righteous because of the second Adam's obedience. We do not want to go into detail on this point in our discussion of sin, but we must point out this amazing truth. So, there are two imputations. Adam's sin is imputed to all human beings and Christ's righteousness is imputed to all human beings. This is the great comparison summarized by Paul in Romans 5:18-19: **"Therefore, as through one man's offense came to all men, resulting in condemnation, even so through one Man's righteous act the free gift came to all men, resulting in justification of life. For as by one man's disobedience many were made sinners, so also by one Man's obedience many will be made righteous."**

Notice that according to these words all human beings are counted as righteous in God's eyes because of Christ's obedience, just as all human beings are counted as sinful in God's eyes because of Adam's disobedience. **"We judge thus: that if One died for all, then all died"** (2 Corinthians 5:14). **"God was in Christ reconciling the world to Himself, not imputing their trespasses to them"** (2 Corinthians 5:19). God does not count or impute the sins of the world against the world because He has already imputed the world's sins to Jesus Christ. Jesus endured the full punishment for all human sin on the cross. This is the greatest of all blessings from God, as David says: **"Blessed is he whose transgression is forgiven, whose sin is covered. Blessed is the man to whom the LORD does not impute iniquity"** (Psalm 32:1-2).

Forgiveness for all! Righteousness for all! This is what the second Adam has accomplished for all mankind. As many as were lost through Adam's fall, that many have been saved by Christ's righteousness. But individuals can lose this righteousness of Christ by unbelief. It is only by faith in Christ, that is, by trusting in Christ and in what He has done for us, that these blessings Christ has won for the world become ours personally. All of these teachings will be discussed more fully in future lessons.

Questions

1. What makes every one of us guilty in the sight of God?
2. Why can we call God's wrath a righteous or holy wrath?
3. What word did Jesus use for sin in the Lord's Prayer?
4. Why is this word a good word to use in thinking about our sins?
5. What is the only way by which we can become not guilty of our sins?
6. What does God's law have to say to everyone on earth?
7. Who became guilty of Adam's sin in addition to himself and Eve?
8. Explain what is meant by the imputation of Adam's sin to all humans.
9. What does the Bible mean when it says that we are children of wrath?
10. Explain the comparison between Adam and Jesus Christ as simply as you can.
11. For whom has Christ won the forgiveness of sin?
12. What is the only way by which each one of us can receive this forgiveness?