

# The Imputation and Penalty of Sin

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MINISTRIES

## The Imputation of Sin

To understand the imputation of sin, we must first recognize what is meant by “original sin,” the first sin of Adam, and the subsequent sinful nature inherited by every person because of his transgression.<sup>i</sup> Our sinful nature is called depravity and consists of four things that are true of every man and woman ever born:

1. We are void of original righteousness.<sup>ii</sup>
2. We do not possess any holy affection toward God.<sup>iii</sup>
3. The depraved nature is within our hearts.<sup>iv</sup>
4. We have a continuous bias towards rebellion and evil.<sup>v</sup>

Depravity does not mean that every sinner is devoid of some qualities pleasing to God or is prone to commit every form of sin, including the most heinous offenses, such as murder. Even Jesus recognized fine qualities in some people.<sup>vi</sup> What it does mean, however, is that all humanity is selfishly motivated. We have an aversion to God and are often at enmity with Him. Every part of our being is corrupted physically and spiritually. We have no thoughts, feelings, or actions that are entirely pleasing to God, and we are in a constant downward spiral of depravity that none can escape with our own strength.<sup>vii</sup>

The result of man’s depravity is continuous rebellion against God, and this disposition will only lead to sinful behavior that yields evil results.<sup>viii</sup> It is impossible not to see the results of human depravity in the world, and when sin loses its sinfulness to men, even taking pleasure in it, all hope is lost except for Jesus.<sup>ix</sup> Paul said, *“Who, knowing the righteous judgment of God, that those who practice such things are deserving of death, not only do the same but also approve of those who practice them” (Romans 1:32, NKJV).*<sup>x</sup>

Many confuse the origins of man’s depravity and erroneously believe that we are either born without sin or merely born with a sinful disposition that leads us to sin at some point, thereby making us sinners. They confuse man’s sinful nature with his wicked behavior. If children were born without sin, God should test them like he tested Adam, and they should have the same choice to obey or disobey God. But children are not born without sin. They are born sinners like we are, and our evil nature guarantees that we will eventually have sinful thoughts or feelings and act on these impulses. There can be no confusion. Man is born a depraved sinner, even before we commit our first evil act because we are imputed with the sin of Adam.

To impute means to attribute or ascribe something to a person. We read, "For I, the Lord your God, am a jealous God, visiting<sup>[c]</sup> the iniquity of the fathers upon the children to the third and fourth generations of those who hate Me, but showing mercy to thousands, to those who love Me and keep My commandments" (Genesis 20:5-6). Paul gives us a personal example of imputation, saying, "If then you count me as a partner, receive him as you would me. But if he has wronged you or owes anything, put that on my account" (Philemon 1:17-18).

We will focus on three imputations in the Bible: Adam's sin imputed to the world, our sin imputed to Jesus on the cross, and Christ's imputed righteousness to all who believe in Him. Paul gives a thorough discourse of God's imputation and justification in Romans 5:

*"Just as through one man sin entered the world, and death through sin, and thus death spread to all men, because all sinned—(For until the law sin was in the world, but sin is not imputed when there is no law. Nevertheless death reigned from Adam to Moses, even over those who had not sinned according to the likeness of the transgression of Adam, who is a type of Him who was to come.)"*

*"But the free gift is not like the offense. For if by the one man's offense many died, much more the grace of God and the gift by the grace of the one Man, Jesus Christ, abounded to many. And the gift is not like that which came through the one who sinned. For the judgment which came from one offense resulted in condemnation, but the free gift which came from many offenses resulted in justification. For if by the one man's offense death reigned through the one, much more those who receive abundance of grace and of the gift of righteousness will reign in life through the One, Jesus Christ)."*

*"Therefore, as through one man's offense judgment 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." (Romans 5:12-19).*

Paul's opening statement in verse 12 is critical to understand. He said, "all sinned." The Greek *aorist* tense is used here, indicating a completed past action. Sin entered the human race through Adam; thus, we are imputed with his sinful nature and the judgment for sin, which is death. Paul does not say that death passed to all men *because* Adam sinned, as that would be akin to God punishing us for another person's actions. No, he says, "all sinned." So, how can we be called sinners even before we have committed our first sinful action?

Adam was the natural head of the human race; thus, all men were in him before he sinned. We are all sinners because when Adam sinned, we also sinned in him. This complicated principle is illustrated throughout the Bible. For example, we read, "Even Levi, who receives tithes, paid tithes through Abraham, so to speak, for he was still in the loins of his father when Melchizedek met him" (Hebrews 7:9-10). No one would claim that Levi consciously and purposely paid tithes to Melchizedek, yet God declared he did.

Similarly, no one would argue that each person in Adam's race intentionally and purposefully sinned in Adam before they were born. Yet, God reckons every person has sinned in Adam's transgression, meaning "all sinned."<sup>xi</sup> In like manner, the entire human race was *in Adam*, the head of mankind, when he sinned. God imputes the sin of Adam to every person who came through Adam, this, of course, being the whole of humanity. But God also imputes the righteousness of Christ to those who believe. As Paul said: "*For as in Adam all die, even so in Christ all shall be made alive*" (1 Corinthians 15:22). If anyone feels that it is unfair for God to impute Adam's sin to humanity, then by the same reasoning, it would also be unjust for Him to impute the righteousness of Christ to us.

Paul's statement, "all sinned," is followed with: "*For until the law sin was in the world, but sin is not imputed when there is no law. Nevertheless death reigned from Adam to Moses, even over those who had not sinned according to the likeness of the transgression of Adam, who is a type of Him who was to come.*" Now Paul is not saying that those who lived before the Law of Moses could not be counted as sinners because they did not know God's Law. He is saying that even though God's laws were not written down, mankind still suffered the punishment for Adam's original sin. Hence, death reigned from Adam to Moses. And the sin which causes all men to die was not personal; it was imputed from Adam. Sadly, this is why even children die, though they cannot be held accountable for their actions. They are sinners because of Adam's transgression, and they, like us, sinned in him. Hence, we are told, "all sinned."

With or without God's written law, we are sinners deserving of punishment. Even before the Law was given to Israel, humanity had already sinned against God's perfect and holy nature, and we had broken God's everlasting covenant. As we read, "*The earth is also defiled under its inhabitants, Because they have transgressed the laws, Changed the ordinance, Broken the everlasting covenant*" (Isaiah 24:5). And Paul provides clarity on this issue, saying, "*For since the creation of the world His invisible attributes are clearly seen, being understood by the things that are made, even His eternal power and Godhead, so that they are without excuse*" (Romans 1:20).

Humanities imputed sinful nature from Adam, and our subsequent fallen, depraved condition means we will *all* die. And Israel, given God's written law, will receive a more significant judgment, the punishment leading to death. We read: "*I will repay double for their iniquity and their sin, because they have defiled My land; they have filled My inheritance with the carcasses of their detestable and abominable idols*" (Jeremiah 16:18).

This is why Paul said, "*sin is not imputed when there is no law.*" He is speaking of the sins of breaking the Law of Moses, and those of Israel who break it impute their sins to the third generation, as the Lord declared: "*Keeping mercy for thousands, forgiving iniquity and transgression and sin, by no means clearing the guilty, visiting the iniquity of the fathers upon the children and the children's children to the third and the fourth generation*" (Exodus 34:7).<sup>xii</sup>

God's provision of His written law only revealed to humanity what we should have all understood from the beginning about God's perfect nature, that we are sinful, depraved

creatures deserving of death and in desperate need of a Savior. The Law and its judgments for sin are now imputed because it has been written down for us. We read: *"For as many as have sinned without law will also perish [die] without law, and as many as have sinned in the law will be judged by the law [and the judgment is death]"* (Romans 2:12). If humanity was not imputed the sins for breaking the Law of Moses because it had not yet been given to Israel, but still suffered the penalty of sin leading to death, then these sins were not personal. These sins were imputed from Adam; hence, "all sinned," and death reigned from Adam to Moses.

But in God's appointed time, Israel was to receive her Messiah. For those who believe, it says: *"God, who also made us sufficient as ministers of the new covenant, not of the letter but of the Spirit; for the letter kills, but the Spirit gives life"* (2 Corinthians 3:5-6); *"For the law of the Spirit of life in Christ Jesus has made me free from the law of sin and death"* (Romans 8:2). The Law of Moses only provided temporary atonement for sin until Christ came to fulfill the Law and free those under its condemnation. As we read: *"Stand fast therefore in the liberty by which Christ has made us free, and do not be entangled again with a yoke of bondage"* (Galatians 5:10); *"There is therefore now no condemnation to those who are in Christ Jesus, who do not walk according to the flesh, but according to the Spirit"* (Romans 8:1).

The curse of the Law is removed in Christ, including the curse of imputed sin to the third generation. This explains Ezekiel's prophesy: *"The fathers have eaten sour grapes, And the children's teeth are set on edge"? As I live, says the Lord God, you shall no longer use this proverb in Israel. Behold, all souls are Mine; The soul of the father As well as the soul of the son is Mine; The soul who sins shall die... He [the son] shall not die for the iniquity of his father; He shall surely live!"* (Ezekiel 18:2-4 & 17). This prophecy has been fulfilled in Christ. Humanity has been freed from the consequences of sin leading to death. And the curse of the Law has also been removed. What a blessing for us and our children for generations to come!

## **Guilt and The Penalty of Sin**

Guilt is the recognition of the consequences of sin, our punishment for the self-determined violation or failure of God's law. There are natural consequences of sin, and ungodliness can result in mental, spiritual, and physical deterioration, even incarceration if we break the laws of the land. Hence, Paul said, *"Let every soul be subject to the governing authorities. For there is no authority except from God, and the authorities that exist are appointed by God"* (Romans 13:1).

Ultimately, every sin is an offense against God and brings His wrath upon us.<sup>xiii</sup> King David said: *"Against You, You only, have I sinned, And done this evil in Your sight—That You may be found just when You speak, And blameless when You judge"* (Psalm 51:4). Paul said: *"For the wrath of God is revealed from heaven against all ungodliness and unrighteousness of men, who suppress the truth in unrighteousness"* (Romans 1:18).<sup>xiv</sup> And to Israel he declared: *"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"* (Romans 3:19).

Strong states, "Not only does sin, as unlikeness to the diving purity, involve pollution—it also, as antagonism to God's holy will, involves guilt."<sup>xv</sup> While guilt is a reaction within our soul (voice of conscience) to the violation of the divine image in which we were created, it is now foremost a reaction to the conviction of the Holy Spirit. We read, "*When He [the Holy Spirit] has come, He will convict the world of sin, and of righteousness, and of judgment*" (John 8:9). The Holy Spirit appeals to our inner voice of conscience, illuminating and providing truth to our souls, ultimately leading us to repentance.

We must sense and appropriately respond to the conviction of the Holy Spirit, lest we miss the time of God's visitation.<sup>xvi</sup> And while the window of repentance may pass, the eternity of remorse will not, as the inner voice of conscience will never be silenced. We read, "*Then Judas, His betrayer, seeing that He had been condemned, was remorseful and brought back the thirty pieces of silver to the chief priests and elders, saying, 'I have sinned by betraying innocent blood'*" (Matthew 27:3-4). What a terrifying thought that eternal condemnation and separation from God involves eternal remorse for rejecting God's salvation. Dr. H. E. Robins said, "To the convicted sinner, a merely external hell would be a cooling flame, compared with the agony of his remorse."<sup>xvii</sup>

The Bible clearly states that there are varying levels of guilt and degrees of punishment. Many of these are revealed in the different sacrifices and associated remedies for sin per the Law of Moses.<sup>xviii</sup> Other offenses, such as grieving and blasphemy of the Holy Spirit, are brought up in the New Testament.<sup>xix</sup> One crucial detail is that the Law only provided temporary atonement for unintentional sin, further revealing Israel's need for a Savior. The New Testament also specifies degrees of guilt.<sup>xx</sup> There are sins of nature and personal transgression, sins of ignorance and knowledge, and sins of infirmity and presumption.

Men are sinners because of inborn sin, i.e., sins of nature, but there is more guilt when we, by nature, commit acts of personal transgression. Paul said: "*When Gentiles, who do not have the law, by nature do the things in the law, these, although not having the law, are a law to themselves*" (Romans 2:14). Here, Paul is generally contrasting the Gentiles with Israel, saying that Israel should know what is right because they were given the Law. But the Gentiles, who do not have the Law, naturally do what is right. Similarly, sins of knowledge come with more guilt. Jesus warned Israel, saying, "*It will be more tolerable for Tyre and Sidon at the judgment than for you*" (Luke 10:14). This, He said, because Israel, through the Law and the prophets, held God's revealed knowledge and expectation of repentance, but they refused.<sup>xxi</sup>

Lastly, we acknowledge sins of infirmity and presumption. We read, "*Keep back Your servant also from presumptuous sins*" (Psalm 19:13). And Peter told Jesus, "*Even if I have to die with You, I will not deny You!*" (Matthew 26:35). Another way is to view these as sins of impulse versus those of deliberation. For example, King David's sin against Bathsheba was based on impulse, but his sin against Uriah was deliberate.

The guilt we experience from any sin either leads us to repentance and to receive God's love and forgiveness or pushes us further away from Him. Paul said: *"Do you despise the riches of His goodness, forbearance, and longsuffering, not knowing that the goodness of God leads you to repentance?" (Romans 2:4)*. While the eternity of hell is a factual reality that should cause every person to fear God, it is His love and unmerited grace demonstrated on the cross that draws us to Him, not His wrath.<sup>xxii</sup> God's wrath is reserved for the unsaved at a time to come; as we read, *"For the wicked are reserved for the day of doom; They shall be brought out on the day of wrath" (Job 21:30).*<sup>xxiii</sup>

It is essential to distinguish between God's punishment for sin and His chastisement. Punishment comes from God's justice, while chastisement always precedes from His love and corrective actions.<sup>xxiv</sup> We are reminded, *"There is therefore now no condemnation to those who are in Christ Jesus" (Romans 8:1)*. *"But he who does not believe is condemned already, because he has not believed in the name of the only begotten Son of God" (John 3:18)*. God only corrects those He loves; as we read: *"For whom the Lord loves He chastens, And scourges every son whom He receives" (Hebrews 12:6).*<sup>xxv</sup>

On the other hand, God's righteous judgments require from us the penalty or wages for our sin, which is death. But, we read: *"God so loved the world that He gave His only begotten Son, that whoever believes in Him should not perish but have everlasting life" (John 3:16)*. The more significant the sin and its associated guilt, the more grace and forgiveness is poured out; as Paul said: *"The law entered that the offense might abound. But where sin abounded, grace abounded much more, so that as sin reigned in death, even so grace might reign through righteousness to eternal life through Jesus Christ our Lord" (Romans 5:20-21)*. If the Law of Moses imputed sin on top of the imputed sins of Adam, then Israel would receive a more severe judgment. Hence, God's grace and forgiveness for them would also abound much more.

This principle applies to the degree of personal sin, contrasting the level of sin with our personal debt. Jesus gave a parable to illustrate it. We read, *"There was a certain creditor who had two debtors. One owed five hundred denarii, and the other fifty. And when they had nothing with which to repay, he freely forgave them both. Tell Me, therefore, which of them will love him more?" Simon answered and said, 'I suppose the one whom he forgave more'" (Luke 7:41-43)*. The more debt forgiven, the more affection and appreciation one should have toward the forgiver.

But for those who reject the gift of salvation, death is the total penalty for all sins, personal and imputed. And not just physical death but spiritual; the totality of these is called "eternal death." Salvation is a *free* gift because God does not ask us to provide Him anything to pay for our debt other than our hearts, nor is there anything we could offer that would equal the value of damage we caused to the creation.

Regarding our physical death, God told Adam: *"Of the tree of the knowledge of good and evil you shall not eat, for in the day that you eat of it you shall surely die" (Genesis 2:17)*; *"For dust you are, And to dust you shall return" (Genesis 3:19)*. While Adam lived for over nine hundred years, he



eventually died, or as scripture says, "he rested with his fathers."<sup>xxvi</sup> Jesus said our bodies sleep.<sup>xxvii</sup> Therefore, physical death is merely a temporary separation of the body from the soul until the resurrection. We read: *"It is appointed for men to die once, but after this the judgment, so Christ was offered once to bear the sins of many. To those who eagerly wait for Him He will appear a second time, apart from sin, for salvation"* (Hebrews 9:27-28).

Spiritual death is the separation of man's soul from God and is considered a more significant loss than the body itself.<sup>xxviii</sup> Jesus said that man's soul was more valuable than anything in this world: *"For what profit is it to a man if he gains the whole world, and loses his own soul? Or what will a man give in exchange for his soul?"* (Matthew 16:26). And warned us to fear God, the one who can destroy the body and the soul: *"Do not fear those who kill the body but cannot kill the soul. But rather fear Him who is able to destroy both soul and body in hell"* (Matthew 10:28). But this is not the end.

Hell (*Sheol* and, in Hebrew, *Gehenom*) is a temporary place of separation from God for the unbeliever until the day of final judgment called the "great white throne of judgment."<sup>xxix</sup> Those not found in the Lamb's book of life will be cast away into outer darkness and into the furnace of fire where there is weeping and gnashing of teeth, weeping because of eternal remorse for their unforgiven sins and for rejecting Christ.<sup>xxx</sup> This place of fire and brimstone is far worse than Hell, and those sent there will experience the second death, also called eternal death.

But this condition is not a state of nothingness. Contrary, eternal death is the torment and punishment in the presence of God and the holy angels for eternity, as we read, *"If anyone worships the beast and his image, and receives his mark on his forehead or on his hand, he himself shall also drink of the wine of the wrath of God, which is poured out full strength into the cup of His indignation. He shall be tormented with fire and brimstone in the presence of the holy angels and in the presence of the Lamb. And the smoke of their torment ascends forever and ever; and they have no rest day or night, who worship the beast and his image, and whoever receives the mark of his name"* (Revelation 14:9-11).<sup>xxxi</sup>

But for the believer: *"We are confident, yes, well pleased rather to be absent from the body and to be present with the Lord"* (2 Corinthians 5:8). All our temporal evils and sufferings will also be removed, as well the pain of conscience, loss of peace, and sorrow of the spirit. God has given us a new heart and spirit; we are born again and regenerated in Christ. He is redeeming our souls daily through the indwelling presence of the Holy Spirit. And He has promised that we will be resurrected into an incorruptible new physical body that cannot be tainted by any sinful nature, nor will it ever experience sickness or death again.

Amen!

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<sup>i</sup> Duffield, Guy P. and Van Cleave, Nathaniel M. *Foundations of Pentecostal Theology*. Foursquare Media. 1910.

<sup>ii</sup> Psalm 51:5.

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- iii Romans 1:25. 2 Timothy 3:2, 4.
- iv Mark 7:15, 7:21-23.
- v Genesis 6:5. Deuteronomy 6:4-5. Matthew 22:35-38. 2 Timothy 3:2-4. Romans 8:7, 7:18. Ephesians 4:18.
- vi Mark 10:21. Matthew 23:23.
- vii Thiessen, 267-268.
- viii Hosea 8:7, 10:13.
- ix Romans 1:24-32.
- x All Scripture quotations are taken from the New King James Bible (NKJV) unless otherwise noted, Thomas Nelson Inc., 1982.
- xi Chafer, 303.
- xii Deuteronomy 24:16. 2 Kings 14:6. 2 Chronicle 25:4.
- xiii Psalm 7:11. John 2:18, 36.
- xiv Luke 15:21.
- xv Hopkins, Augustus. *Systematic Theology*. Philadelphia, PA: the Judson Press, 1943. 645.
- xvi Luke 19:44.
- xvii Robins, H. E. as quoted by Strong, 647.
- xviii Leviticus 4 through 7.
- xix Ephesians 4:30. Matthew 12:31.
- xx Luke 12:47-48. John 19:11. Romans 2:6. Hebrews 2:2-3, 10:28-29.
- xxi Romans 2:12.
- xxii Proverbs 1:7. Matthew 10:28.
- xxiii Romans 6:23. Hebrews 9:27. Ezekiel 18:20. Proverbs 5:22.
- xxiv Ezekiel 28:22. Revelation 16:5, 19:2.
- xxv Jeremiah 10:24.
- xxvi 1 Kings 2:10.
- xxvii Matthew 9:24. Mark 5:39. Luke 8:52.
- xxviii Ephesians 2:1. John 11:26.
- xxix Revelation 20:11.
- xxx Mathew 8:12, 13:42, 50, 22:13, 24:51, 25:30. Luke 13:28. Revelation 21:27.
- xxxi 2 Thessalonians 1:9. Matthew 25:41. John 5:28-29. Revelation 20:10-14, 21:8.