

Clearing the Ledger: Understanding Forgiveness and Non-Imputation in Salvation

Series: A Little Bit of This...A Little Bit of That

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PROBLEM STATED:

Reconciling 2 Corinthians 5:19's concept of "non-imputation" with passages suggesting "forgiveness."

- **Central Question:** *"How can we be forgiven of something that isn't imputed (charged against us)?"*

KEY PREMISE (CLARIFYING TERMINOLOGY):

- **Forgiveness and Non-imputation** essentially refer to the **same act**:
 - **Non-imputation:** A legal or judicial decision not to charge sins against someone.
 - **Forgiveness:** A relational or personal decision to release a debt or offense (literally, to "send away" sins).
 - In effect, they are the same thing from a different viewpoint. Non-imputation is forgiveness, but forgiveness emphasizes the relational or personal aspect rather than the legal or judicial decision.
 - Therefore, one need not ask, *"How can we be forgiven of something that isn't imputed (charged against us)?"* Rather, we consider it this way, "if a legal judgment has been made then a personal decision was also made, one is non-imputation, the other is forgiveness."
- However, **neither forgiveness nor non-imputation** is the same as **justification**.
 - **Justification** means to be declared or made positively righteous, not merely having sins removed.

Summary:

- **Forgiveness/Non-imputation: negative** (no charges)
- **Justification: positive** (given righteousness)

I. NON-IMPUTATION EXPLAINED (2 COR. 5:19):

- God reconciled the world **unto Himself** by:
 - **Not imputing (charging) their trespasses unto them.**
 - This is a universal, gracious act made possible **by Christ's blood** (2 Cor. 5:21).
 - It provides an open door of reconciliation to all mankind.
- However, reconciliation must be **personally received** (2 Cor. 5:20): *"Be ye reconciled to God."*
 - He reconciled the world "unto Himself" but you must be reconciled "unto Him"
 - Until personally appropriated by faith, non-imputation is potential rather than fully realized personally.

II. FORGIVENESS AND NON-IMPUTATION IN SCRIPTURE (COL. 1:14, 2:13):

- **Forgiveness** (Greek: APHESIS) literally means "sent away":
 - Colossians 1:14: *"In whom we have redemption through his blood, even the forgiveness of sins."* - The "we" here is Israel.
 - Colossians 2:13: *"having forgiven you all trespasses"* - The "you" is the gentiles.
- **Forgiveness as the Basis of Non-Imputation:**
 - God does not impute sin precisely because He has forgiven it (sent it away).
 - The debt (sin) is removed judicially (non-imputation) and relationally (forgiveness).

III. UNIVERSAL VS. PARTICULAR NON-IMPUTATION:

A. UNIVERSAL NON-IMPUTATION (BODY OF CHRIST):

- We have universal, unconditional non-imputation of sins through faith in Christ's blood:

- No sin—past, present, or future—is ever charged against the believer's account (Col. 2:13).
- This unconditional status flows directly from Christ's complete sacrifice.

B. PARTICULAR NON-IMPUTATION (ISRAEL UNDER LAW):

- Israel had a conditional or particular non-imputation:
 - Achieved through specific sacrifices prescribed by the Law.
 - Sins of **commission** (actual violations) could be covered by sacrifices.
 - Sins of **omission** (failing to fulfill positive commands like firstfruits, tithes, etc.) could remain charged unless rectified. There was no sacrifice of an animal that could provide a judicial non-imputation. You simply had to do the act of righteousness.
 - Full righteousness required complete obedience (Deut. 6:25). Thus, even forgiven (covered) Israel remained incomplete in positive righteousness.

IV. JUSTIFICATION AS DISTINCT FROM FORGIVENESS (ACTS 13:38–39):

- Acts 13:38-39 explicitly distinguishes forgiveness from justification:
 - Forgiveness is universal ("all forgiven").
 - Justification (being declared righteous) is conditional ("all that believe are justified").

Important distinction:

- **Forgiveness:** sins no longer charged (negative).
- **Justification:** positively declared righteous.

V. NON-IMPUTATION VS. JUSTIFICATION CLEARLY ILLUSTRATED (ROMANS 5:13–14, 17):

- **Romans 5:13-14:**
 - Before the Law, sin existed but was **not imputed** (no legal charges formally made).
 - Yet, death still reigned, proving death is not the result of individually imputed sins but from being "in Adam."
- **Romans 5:17:**
 - Life comes explicitly from the "gift of righteousness" (justification).
 - Justification, therefore, is **distinct** from mere forgiveness/non-imputation—it provides the positive righteousness required for eternal life.

VI. THE LOGICAL SEQUENCE CLARIFIED:

Here's a clear sequence distinguishing and connecting forgiveness, non-imputation, and justification:

Step	Concept	Meaning/Description	Passage Support
1	Forgiveness	God sends away the penalty or debt of sin (relational).	Col. 1:14, 2:13
2	Non-Imputation	Sin is not charged to one's account (judicial).	2 Cor. 5:19; Rom. 4:8
3	Justification	God positively credits righteousness (judicial).	Rom. 5:17; Acts 13:39, 2 Cor. 5:21

Thus, logically:

- God **forgives** (removes sin relationally),
- Therefore, He does not **impute** sin judicially,
- Finally, upon faith, He grants positive righteousness (**justification**).

VII. RESOLUTION OF THE ORIGINAL PROBLEM:

"How can we be forgiven of something that wasn't imputed?"

- The problem dissolves when we clarify definitions:
 - Forgiveness and non-imputation are not different acts, but two ways of describing the **same judicial/relational reality**.
 - Both mean no debt is charged, leaving us debt-free but not positively righteous.
- Justification, however, positively grants righteousness and is distinct from both forgiveness and non-imputation.
- Therefore, there's no contradiction:
 - You don't seek forgiveness for what isn't charged; rather, **the reason it isn't charged is precisely because it was forgiven** by Christ's blood.
 - What remains essential is justification (the positive impartation of righteousness), which comes **upon personal faith** (Acts 13:39; Rom. 5:17).

VIII. PRACTICAL IMPLICATIONS CLEARLY STATED:

- All humanity stands under non-imputation through Christ's universal reconciling work (2 Cor. 5:19).
- Individual reconciliation ("be reconciled unto God") brings positive righteousness—justification—upon personal faith.
- Thus, **salvation involves not just escaping the negative penalty of sin (forgiveness/non-imputation) but positively receiving the righteousness of God (justification)**.