

# Paul's Epistle to the Romans

LESSON VIII : INTRODUCTION TO CHAPTER FOUR / IMPUTATION – CHAP 3 VERSES 27-31

*Where is boasting then? It is excluded. By what law? of works? Nay: but by the law of faith. Therefore we conclude that a man is justified by faith without the deeds of the law. Is he the God of the Jews only? is he not also of the Gentiles? Yes, of the Gentiles also: seeing it is one God, which shall justify the circumcision by faith, and uncircumcision through faith. Do we then make void the law through faith? God forbid: yea, we establish the law.* (Rom 3:27-31)

*Where, then, is boasting? It is excluded. On what principle? On that of observing the law? No, but on that of faith. For we maintain that a man is justified by faith apart from observing the law. Is God the God of Jews only? Is he not the God of Gentiles too? Yes, of Gentiles too, since there is only one God, who will justify the circumcised by faith and the uncircumcised through that same faith. Do we, then, nullify the law by this faith? Not at all! Rather, we uphold the law.* (Rom 3:27-31 NIV)

*Where then [is] the boasting? it was excluded; by what law? of works? no, but by a law of faith: therefore do we reckon a man to be declared righteous by faith, apart from works of law. The God of Jews only [is He], and not also of nations? yes, also of nations; since one [is] God who shall declare righteous the circumcision by faith, and the uncircumcision through the faith. Law then do we make useless through the faith? let it not be! yea, we do establish law.* (Rom 3:27-31 Young's Literal Translation)

**PAUL EXPOUNDS ON FAITH** — “In 3:27-4:25, Paul expounds the great theological thesis of 3:21-26. Or, to be more accurate, he expounds one key element in that thesis. For we hear no more in 3:27-4:25 about the atonement, or the demonstration of God's righteousness, or the provision for sins under the Old Covenant. Rather, Paul concentrates on the vital theme states in v. 22: ‘the righteousness of God through faith in Jesus Christ to all who believe.’ Faith is the topic in every paragraph of this section of the letter, as Paul uses a series of antitheses to draw out the nature and implications of faith as the sole means of justification. Faith is contrasted with ‘works of the law’ (3:28), ‘works’ (4:1-8), circumcision (4:9-12), the law (4:13-16), and ‘sight’ (4:17-22). With these contracts Paul enunciates what has become a hallmark of the Reformation teaching: sole fide — that ‘faith alone’ is the means by which a person can be brought into relationship with the God of the Bible. Sole fide, Paul argues in this section, is necessary in order to maintain sola gratia: ‘by grace alone.’ But is it also necessary in order to ensure that Gentiles have equal access with Jews to the one God. The inclusion of Gentiles in the people of God has been God's plan all along, as his dealings with Abraham demonstrate. The revelation of God's righteousness ‘apart from the law’ (v. 21) has now opened up this possibility in a way that was not the case before. This concern with the inclusion of the Gentiles is thus also an important theme in this section; but, contrary to many contemporary scholars, who are reacting to what they perceive to be an excessive concern with the individual and his or her relationship to God in traditional theology, it is not the main theme. The inclusion of the Gentiles within the people of God continues to crop up — 3:29-30; 4:9-12, 16-17 — but only as one motif within the larger argument.” [Moo, *Romans*, pg 243f]

**CONTINUITY WITHIN DISCONTINUITY** — “The antitheses in this section reveal its polemic thrust. Paul is once again ‘arguing’ with a Jewish or Jewish-Christian viewpoint, contesting the importance of the law (3:27-28; 4:13-15), works (4:2-8), and circumcision (4:9-12). Indicative of this thrust is the return of the ‘dialogical’ style of 2:1-5, 17-19; 3:1-8. On the other hand, in the balance that so characterizes Paul's presentation of his gospel in Romans, he is at pains to maintain continuity with the OT and with Judaism. Justification by faith is nothing more than what the OT itself teaches (chap. 4, passim); faith ‘establishes’ the law (3:31); and even circumcision, while no longer the necessary sign of those who belong to God, is upheld as valid for Jews (4:11-12). These positive remarks about OT and Jewish institutions stand in marked contrast to the somewhat parallel passage in Galatians (chap. 3), where Paul's polemical concern force him to take a more one-sided slant. In Romans, however, Paul is intent on showing how his gospel breaks the boundaries of the Old Covenant while at the same time standing in continuity with it; continuity within discontinuity is his theme. Such balance was necessary if the Romans were to understand and appreciate Paul's gospel as a message that meets the needs of all people.

**3:27 – 4:25 CLOSELY RELATED SECTIONS** — Even though the pre-occupying thought of chapter 4 is Abraham, these final few verses of chapter 3 are closely related to chapter four. Paul makes an initial statement of “faith alone,” then expands upon that thought in chapter four. “Naturally, the much longer chap. 4 introduces a number of points not found in 3:27-31, but the similarity in general theme and development is striking. We may, then, view 3:27-31 as the initial statement of the theme, with chap. 4 as its elucidation and elaboration.” [Moo, *Romans*, pg 245] Note some key words:

<i>boasting</i>	3:27	4:2
<i>works</i>	3:27, 28	4:2, 4, 5, 6
<i>law</i>	3:27, 28, 30	4:13, 14, 15 (twice), 16
<i>justify, justification</i>	3:28, 30	4:2, 3, 5 (twice), 6, 9, 11, 13, 22

<i>reckon</i>	3:28	4:3, 4, 5, 6, 8, 9, 10, 11, 22, 23, 24
<i>faith</i>	3:27, 28, 30 (twice), 31	4:3, 5 (twice), 9, 11 (twice), 12, 13, 14, 16 (twice), 17, 18 (twice), 20, 24

Consider some re-occurring themes:

<i>Boasting is excluded (3:27a)</i>	<i>Abraham has no right to boast (4:1-2)</i>
<i>... because one is justified by faith, not works of the law (3:27b-28)</i>	<i>... because Abraham was justified by faith, not works (4:3-8)</i>
<i>Circumcised and uncircumcised are united under the one God through faith (3:29-30)</i>	<i>Circumcised and uncircumcised are united as children of Abraham through faith (4:9-17)</i>

**v27** — Paul considers several implications of and for justification by faith. He begins by showing faith removes any possibility of boasting on the part of the Jews (vv. 27, 28). The next two verses give further reason why justification must be by faith: because God is the God of both the Jews and Gentiles, there must be no admixture of ‘works’ which might exclude the Gentiles (vv. 29, 30). Paul concludes by countering a possible Jewish objection: no, this ‘justification by faith’ does not set aside the purpose of the law; rather, it ‘establishes’ the law, i.e., enables it to be truly fulfilled.

**where then is boasting? it is excluded** — this question / answer draws its inference from 3:21-26. “‘Boasting,’ of course, is a sin common to all people — it reflects the pride that is at the root of so much human sinfulness. But Paul is probably thinking here particularly of Jews and their boasting. This is suggested by his elaboration in terms of the ‘law’ in vv. 27b-28, by his dialogical style — the ‘Jew’ has been his dialogue partner earlier (cf. 2:17), and by the focus on Jew and Gentile in vv. 29-30. What is the nature of this boasting? and why is it wrong? ... Paul’s reason for excluding boasting has to do with a contrast between faith and works (vv. 27b-28) — two kinds of human response to God. And this is confirmed by the parallel teaching about Abraham in chap. 4. The hypothetical basis for Abraham’s boasting is not simply covenant ‘identity markers’ but ‘works’ in a general sense. Moreover, Paul’s use of Abraham as a key example shows also that it is not just with the coming of Christ that boasting becomes wrong; Abraham, many centuries before Christ, had no cause to boast either.” [Moo, *Romans*, pg 246f]

**BOASTING TODAY** — “There is nothing at all wrong with doing the law, according to Paul. The problem, rather, is when doing the law is regarded as an achievement on the basis of which a relationship with God could be established or maintained. This is wrong because justification can come only by faith: not only now that Christ has been revealed (vv. 21-24) — although this makes it even clearer — but in the past also (chap. 4). *This is not to say, either, that all Jews were prone to such a ‘legalistic’ attitude. Certainly, the centrality of the law in the Jewish religion rendered Jews very susceptible to such a tendency; but all people, being fallen, exhibit the same tendency: Greeks, boasting in their wisdom (cf. 1 Cor 1:19-31); Americans, boasting in their ‘American way of life’; and all too many Christians, boasting in their ‘good deeds’ instead of the grace of God.*” [Moo, *Romans*, pg 247]

**THE LAW OF WORKS VS. THE LAW OF FAITH** — There is an emphasis here which is not obvious in the NIV: “*Where, then, is boasting? It is excluded. On what principle? On that of observing the law? No, but on that of faith.*” Young’s Literal Translation brings out this point very well: “*Where then [is] the boasting? it was excluded; by what law? of works? no, but by a law of faith*” This “law” obviously cannot be a reference to the Mosaic economy or the Torah. Paul is contrasting two different “laws.” “On this view, the word *nomos* (law), in both its actual occurrences in the verse, has a metaphorical sense: ‘principle,’ or ‘rule.’” [Moo, *Romans*, pg 249] This is not to say any allusion to the Torah is eliminated; Paul too often contrasts the law of the Torah and faith in Romans. Therefore while Paul is using “law” generally — ‘*what rule or system of demands exclude boasting?*’ — it would naturally bring to mind the Torah. This is contrasted with the “law” of faith, i.e., the “ordinance” or “demand” of God for faith as the basis for justification.

**v28** — Paul here explains the “law of faith.” “It is a ‘rule’ or ‘principle’ pertaining to faith that ‘a person is justified by faith apart from works of the law.’ Paul here promulgates no new rule; the first person plural ‘we reckon’ probably indicates that he assumes that his readers would join him in this assessment. Paul’s concern to meet Jewish views is evident in his addition ‘apart from works of the law.’ *As in 3:20, what is meant is not certain kinds of works, or works viewed in a certain light, but anything a person does in obedience to the law and, by extrapolation, anything a person does. This being the case, Luther’s famous addition of sola (‘alone’) to fide (‘faith’) — in which he was preceded by others, including Thomas Aquinas — brings out the true sense intended by Paul. A serious erosion of the full significance of Paul’s gospel occurs if we soften this antithesis; no works, whatever their nature or their motivation, can play any part in making a sinner right with God.*” [Moo, *Romans*, pg 250f]

**v29,30** — The principle Paul means to point out in this verse is that if justification was dependent upon the law, then only those ‘in the law’ can be justified, and God becomes a God of the Jews only. Paul rejects this concept with a question: “*Is he the God of the Jews only? Is he not also the God of the Gentiles?*” The question itself implies a positive answer: “*Yes, he is also the*

*God of the Gentiles.*” Paul then draws his proof of his teaching from the core beliefs of the Jews: there is only one God who reigns over all. This was confessed by the Jew every day: “*the Lord our God is one Lord*” (Deut 6:4). If this is so, then God must be the God of the Gentiles as well as the Jews. If God is God of both Jew and Gentile, then the law cannot be the means of justification.

**v 31 — nullify** — this has the sense of “*make of no account, render purposeless.*”

**HOW DOES FAITH “NULLIFY” THE LAW?** — Paul’s emphasis upon faith alone and his strong statements against the law as a means to be justified might have led some to believe there was no longer any purpose in the law of Moses. “The polemical situation forced Paul to harp on the inadequacy of works and the limited, and passing, importance of the Mosaic law; and this gave to his preaching an ‘anti-law’ flavor. But, as on other occasions when Paul faces such an objection (cf. Rom 7:7), he responds with a forthright denial: ‘By no means!’ He then follows this up with a counter-assertion: ‘Rather, we establish the law.’ That Paul affirms here a continuing role for the law, despite its playing no part in justification, is clear.

**let it not be!** — this is our strong oath we first saw in Rom 3:4 and then again in 3:6. Notes from 3:4: μή γένοιτο (mē genoito) is a negative oath, the strongest negative possible in the Greek language. It is variously translated as: ‘*God forbid!*’ (KJV), ‘*Of course not!*’ (Phillips), and most literally, ‘*May it never be!*’ (NASB). Paul uses the formula frequently in the book of Romans (3:4, 6, 31; 6:2, 15; 7:7, 13; 9:14; 11:1, 11).

**FAITH UPHOLDS THE LAW** — Paul is probably using “*law*” in reference to the Mosaic law, either in general principle or specifically the Torah. How then does faith establish the law? (a) Are Christians obligated to obey the moral demands of the law? (b) Or is Paul thinking of what he will later say in 13:8-10 where the law is fulfilled by love? (c) Or does the Christian’s faith in Christ provide the full satisfaction of the demands of the law (Rom 8:4)? Paul’s comments here are too brief to allow us to be too dogmatic in our conclusion. “But the stress on faith as establishing the law suggests that it is law as fulfilled in and through our faith in Christ that Paul thinks of here. In 8:4, Paul will argue that those who are in Christ and who ‘walk according to the Spirit’ have the law fulfilled ‘in them,’ in the sense that their relationship to Christ by faith fully meets the demands of God’s law. While we cannot be certain, it is likely that Paul means essentially the same thing here: that Christian faith, far from shunting aside the demands of the law, provides (and for the first time!) the complete fulfillment of God’s demand in his law.” [Moo, *Romans*, pg 255] “The plan of justification by faith leads to an observance of the Law. The sinner sees the evil of transgression. He sees the respect which God has shown to the Law. He gives his heart to God, and yields himself to obey his Law. All the sentiments that arise from the conviction of sin; that flow from gratitude for mercies; that spring from love to God; all his views of the sacredness of the Law, prompt him to yield obedience to it. The fact that Christ endured such sufferings to show the evil of violating the Law, is one of the strongest motives prompting to obedience. We do not easily and readily repeat what overwhelms our best friends in calamity; and we are brought to hate what inflicted such woes on the Saviour’s soul. The sentiment recorded by Watts is as true as it is beautiful:

*’Twas for my sins my dearest Lord  
Hung on the cursed tree.  
And groan’d away his dying life,  
For thee, my soul, for thee.  
O how I hate those lusts of mine  
That crucified my Lord;  
Those sins that pierc’d and nail’d his flesh  
Fast to the fatal wood.  
Yes, my Redeemer, they shall die,  
My heart hath so decreed;  
Nor will I spare the guilty things  
That made my Saviour bleed.*

This is an advantage in moral influence which no cold, abstract law always has over the human mind. And one of the chief glories of the plan of salvation is, that while it justifies the sinner, it brings a new set of influences from heaven, more tender and mighty than can be drawn from any other source, to produce obedience to the Law of God.” [Barne’s *Notes on the Bible: Romans*]

## THE DOCTRINE OF IMPUTATION

‘*Now Abraham believed God, and it was put to his account, resulting in righteousness.*’ (Rom 4:3; Wuest’s Expanded Translation) As we enter into Romans chapter four, we encounter what is known as the doctrine of imputation. Paul speaks of this doctrine throughout this chapter, using a word which may be translated *reckon, count, impute*. That this chapter is a defining chapter for this doctrine might be shown in this fashion: the Greek word used in this chapter is used 41x in the New Testament. Thirty-five of those times it is used by Paul, and eleven of those times are in this chapter!

**IMPUTE** — λογίζομαι (*logizomai*) = primary meaning *to count to, to impute, to reason, then to reckon, to number*. It is used (a) of numerical calculation, e.g. Lk 22:37; (b) metaphorically, by a reckoning of characteristics or reasons, to take into account

**AN ACCOUNTING WORD** — “The word counted in Romans 4:3 is a Greek word that means ‘to put to one’s account.’ *It is a*

**banking term.** This same word is used eleven times in this chapter, translated ‘reckoned’ (Rom 4:4, 9-10) and ‘imputed’ (Rom 4:6,8,11,21-24), as well as ‘counted.’ *When a man works, he earns a salary and this money is put to his account. But Abraham did not work for his salvation; he simply trusted God’s Word. It was Jesus Christ who did the work on the cross, and His righteousness was put on Abraham’s account.* [Wiersbe, *Bible Exposition Commentary*, vol 1 pg 524] “Was reckoned is from *logizomai*, which carried the economic and legal meaning of crediting something to another’s account. The only thing God received from Abraham was his faith, but by His divine grace and mercy, He reckoned it to Abraham’s spiritual account as righteousness. That gracious reckoning reflects the heart of God’s redemptive revelation and is the focus of both the Old and New Testaments. God has never provided any means of justification except through faith in Him.” [MacArthur, Romans 1-8, pg 237] “*logizomai*, old and common verb to set down accounts (literally or metaphorically). It was set down on the credit side of the ledger ‘for’ righteousness.” [Robertson, *Word Pictures*, vol 4 pg ]

**THEOLOGICAL IMPLICATIONS —** “*Our last attempt was to prove that the meritorious cause of the believer’s justification is the righteousness of Christ. But how comes it that this righteousness avails for us, or that its justifying efficacy is made ours? The answer to this question leads us to the doctrine of imputation.* The Catechism says that Christ’s righteousness is imputed to us. The Latin word, to reckon or account to any one, is sometimes employed in the English scriptures as the translation of [Heb, *hāshab*] *logizomai*, *ellogeō*, and correctly. Of the former we have instances in Gen xv:6; xxxviii:15; 2 Sam xix:19; of the next in Mark xv:28; Rom ii:26; iv:5, &c.; Gal iii:6, &c.; and of the last, in Rom v:13; Philem 18. *It is evident that sometimes the thing imputed is what is actually done by, or belongs personally to, the person to whom it is reckoned, or set over. Sometimes the thing imputed belonged to, or was done by another, as in Philem. 18; Rom. iv:6. This is the imputation which takes place in the sinner’s justification. It may be said, without affecting excessive subtlety of definition, that by imputation of Christ’s righteousness, we only mean that Christ’s righteousness is so accounted to the sinner, as that he receives thereupon the legal consequences to which it entitles. In accordance with 2 Cor. v:21, as well as with the dictates of sound reason, we regard it as the exact counterpart of the imputation of our sins to Christ.*” [Dabney, *Systematic Theology*, pg 640f]

### **USED OF OUR SALVATION —**

Gen 15:6 ‘Then [Abraham] believed in the Lord; and He **reckoned** it to him as righteousness.’ (NASB)

Mark 15:28; Luke 22:37 ‘and with the lawless **he was reckoned**’

Rom 4:3; Gal 3:6; James 2:23 ‘Abraham believed God, and **it was reckoned** to him for righteousness.’

Rom 4:4 ‘Now to him that works the reward **is not reckoned** according to grace ...’

Rom 4:5 ‘his faith **is reckoned** for righteousness.’

Rom 4:6 ‘Even as also David declares the blessedness of the man to whom God **reckons** righteousness apart from the law’

Rom 4:8 ‘blessed the man to whom the Lord in no wise **will reckon** sin’ “*The reference to David is certainly apt, for if ever a man received righteous standing with God without having earned it, it was David. But because of the sovereign grace of his God his sins were forgiven, blotted out. Moreover, as Ps 32 proves, that same blessing is bestowed upon every truly penitent sinner.*” [Hendriksen, *Romans*, pg 162]

Rom 4:9 ‘for we say that faith **was reckoned** to Abraham for his righteousness’

Rom 4:10 ‘how then **was it reckoned?**’

Rom 4:11 ‘for the righteousness also **to be reckoned** to them’

Rom 4:22 ‘wherefore also **it was reckoned** to him for righteousness’

Rom 4:23 ‘but it was not written on account of him only, that **it was reckoned** to him, ...’

Rom 4:24 ‘but for us also, to whom it is about **to be reckoned...**’

2 Cor 5:19 ‘God was in Christ, reconciling the world unto himself, not **imputing** their trespasses unto them’

### **USED OF ADAM’S SIN —**

Rom 5:13 for until the law sin was in the world; but sin is not **put to account**, there not being law’ (for until the law sin was in the world; but sin is not **imputed** when there is no law – KJV)

### **OTHER WORD USAGES —**

2 Sam 19:19 ‘And said unto the king, Let not my lord **impute** iniquity unto me, neither do thou remember that which thy servant did perversely the day that my lord the king went out of Jerusalem, that the king should take it to his heart.’ (KJV; Shimei to King David upon his return from exile)

Acts 19:27 Diana should be despised (lit, should be counted for nothing) ‘... but also the temple of the great goddess Artemis for nothing **be reckoned...**’

Rom 2:3 ‘And **reckonest thou** this, o man, who judges those that do such things...’ (And thinkest thou this, o man, ...’)

Rom 2:26 ‘if therefore the uncircumcision the requirements of the law keep, shall not his uncircumcision **be reckoned** for circumcision?’

Philem 18 ‘but if anything he wronged thee, or owes, this **put to my account**’ ‘I Paul wrote it with my own hand; I will repay’ v19

2 Tim 4:16 ‘At my first answer no man stood with me, but all men forsook me; I pray God that it may not **be laid to their charge**.’

**ARGUMENTS** — (from Dabney) Arguments for the imputation of Christ’s righteousness are:

● **the doctrine that our sins are imputed to Christ** — the principles involved are so obviously the same, and the one demands the other, that no person accepting the imputation of man’s sin to Christ would ever deny the imputation of Christ’s righteousness to man. ‘*God made him who had no sin to be sin for us, so that in him we might become the righteousness of God.*’ (2 Cor 5:21 NIV) “The senses of the two members of the parallelism must correspond. There is no other tenable sense than this obvious one — that our guilt (obligation to penalty) was imputed to Christ, that His righteousness (title to reward) might be imputed to us.” [Dabney, *Systematic Theology*, pg 642f] See also Isaiah 53:5,6; Heb 9:28; 1 Pet 2:24.

● **Christ is said to be our righteousness** — ‘*And this is His name by which He will be called, the LORD our righteousness.*’ (Jer 23:6 NASB) ‘*It is because of him that you are in Christ Jesus, who has become for us wisdom from God – that is, our righteousness, holiness and redemption.*’ (1 Cor 1:30 NIV)

● **By Christ’s obedience many are constituted righteous** — here we could go through the multiple passages used to prove we are justified in Christ Jesus; e.g., ‘*This righteousness from God comes through faith in Jesus Christ to all who believe. There is no difference, for all have sinned and fall short of the glory of God, and are justified freely by his grace through the redemption that came by Christ Jesus.*’ (Rom 3:22-24 NIV)

● **Imputation of Christ’s righteousness to us is argued by Paul in Romans 5 from the imputation of Adam’s sin to us** — this will be discussed in future lessons.

**FOR FURTHER READING (HODGE)** — *For what saith the Scripture? Abraham believed God, and it was counted unto him for righteousness.* — Paul had just said that Abraham had no ground of boasting with God; *for*, what saith the scripture? Does it refer the ground of Abraham’s justification to his works? By no means. It declares he was justified by faith; which Paul immediately shows is equivalent to saying that he was justified gratuitously. The passage quoted by the apostle is Genesis 15:6, ‘Abraham believed God, and it was counted unto him (i.e., imputed to him) for righteousness.’ This is an important passage, as the phrase ‘to impute faith for righteousness,’ occurs repeatedly in Paul’s writings.

1. The primary meaning of the word λογίζομαι (logizomai), here rendered *to count to*, or *impute*, is *to reason*, then *to reckon*, or *number*. 2 Chronicles 5:6, ‘Which could not be numbered for multitude;’ Mark 15:28, ‘He was numbered with the transgressors;’ see Isaiah 53:12, etc.

2. It means *to esteem*, or *regard as something*, that is, to number as belonging to a certain class of things; Genesis 31:15, ‘Are we not counted of him strangers?’ Isaiah 40:17, etc.; compare Job 19:11, 33:10, in the Hebrew.

3. It is used in the more general sense of *purposing*, *devising*, *considering*, *thinking*, etc.

4. In strict connection with its primary meaning, it signifies *to impute*, *to set to one’s account*; that is, to number among the things belonging to a man, or chargeable upon him.

It generally implies the accessory idea of ‘treating one according to the nature of the thing imputed.’ Thus, in the frequent phrase, *to impute sin*, as 2 Samuel 19:19, ‘Let not my Lord impute iniquity unto me,’ i.e., ‘Let him not lay it to my charge, and treat me accordingly;’ Psalms 32:2, ‘Blessed is the man to whom the Lord imputeth not iniquity,’ etc. And in the New Testament, 2 Corinthians 6:19, ‘Not imputing unto men their trespasses;’ 2 Timothy 4:16, “*I pray God that it may not be laid to their charge,*” etc. These and numerous similar passages render the Scriptural idea of imputation perfectly clear. ***It is laying anything to one’s charge, and treating him accordingly. It produces no change in the individual to whom the imputation is made; it simply alters his relation to the law....*** That the Bible does speak both of imputing to a man what does not actually belong to him, and of not imputing what does, is evident from the following, among other passages, Leviticus 17:3, 4: ‘What man soever killeth than ox, and bringeth it not to the door of the tabernacle,’ etc., ‘blood shall be imputed to that man;’ that is, blood-guiltiness or murder, a crime of which he was not actually guilty, should be laid to his charge, and he should be put to death.’ On the other hand, Leviticus 7:18, if any part of a sacrifice is eaten on the third day, the offering ‘shall not be imputed to him that made it.’ Paul, speaking to Philemon of the debt of Onesimus, says, “put that on my account,” i.e., impute it to me. The word used in this case is the same as that which occurs in Romans 5:13, ‘Sin is not imputed where there is no law;’ and is in its root and usage precisely synonymous with the word employed in the passage before us, when the latter is used in reference to imputation. No less than twice also, in this very chapter, vers. 6 and 11, Paul speaks of ‘imputing righteousness,’ not to those to whom it personally belongs, certainly, but to the *ungodly*, ver. 5; to those who have no works, ver. 6.[Hodge, *Romans*, pg 106f]