

Romans 4:8

Authorized King James Version (KJV)

Blessed is the man to whom the Lord will not impute sin.

Analysis

Blessed is the man to whom the Lord will not impute sin. The third beatitude from Psalm 32:2 completes Paul's quotation. The verb *mē logisētai* (μὴ λογίσηται, "will not reckon/impute") is the negative form of the key term throughout this chapter. God imputes righteousness (v. 3, 6) but does not impute sin—this is the double imputation at the heart of justification. The believer's sin is not counted against him; Christ's righteousness is counted to him.

The future tense "will not impute" points to the eschatological judgment. At the final reckoning, the Lord will not charge believers with their sins because those sins have already been charged to Christ at Calvary. This is the doctrine Luther called "the great exchange"—our sins imputed to Christ, His righteousness imputed to us. Paul has now established from Scripture (Genesis and Psalms, Law and Writings) that justification has always been by imputed righteousness through faith, not by works. This sets up his next move: showing that this blessing extends beyond the circumcised to include Gentile believers.

Historical Context

First-century Jews viewed the final judgment as the great separation between righteous and wicked, with God vindicating the faithful and condemning the disobedient. Paul's claim that God 'will not impute sin' to believers in Jesus would be understood in this eschatological context—a promise of acquittal at the judgment based not on works but on faith in Christ's atoning death.

Related Passages

Romans 1:17 — The righteous shall live by faith

James 2:17 — Faith and works

Study Questions

1. What is the relationship between non-imputation of sin and imputation of righteousness, and can you have one without the other?
2. How does the future tense 'will not impute' give assurance about standing before God at the final judgment?
3. Why is the doctrine of imputation essential to the gospel, and what collapses if we deny it?

Interlinear Text

μακάριος	ἀνὴρ	ῷ	οὐ	μὴ	λογίσηται	κύριος
Blessed	is the man	to whom	G3756	G3361	impute	the Lord
G3107	G435	G3739			G3049	G2962

ἀμαρτίαν

sin

G266

Additional Cross-References

Psalms 32:2 (Sin): Blessed is the man unto whom the LORD imputeth not iniquity, and in whose spirit there is no guile.

1 Peter 2:24 (Sin): Who his own self bare our sins in his own body on the tree, that we, being dead to sins, should live unto righteousness: by whose stripes ye were healed.