The epistemological project of John Locke, questioning the validity of metaphysical claims, is perceived to attain logical finality in the mitigated skepticism of David Hume.

Hume is a foundationalist. He asserts that all knowledge claims are rooted in sense experience. If the cognitive faculties are allowed to function unimpeded by passions and background assumptions, objective truth will be achieved through sensations without fail. This naive faith is common to all classical empiricism and rationalism.

Hume divides the contents of mind into impressions and ideas. Impressions, like Lockean simple ideas, are the immediate data of experience, while ideas are images, based on impressions. The rigorous empiricism of Hume consists in his assertion that knowledge is derivative from impressions alone. Ideas are faint copies of impressions. His slogan, no ideas without impressions, is a token of his uncompromising empiricism. The slogan precludes the possibility of acquiring any idea, not grounded in sensation or impression. As metaphysical propositions or ideas, like the idea of substance or of necessary connection, are not derivable from impressions of sense (or analytic reason), any theory of occult substance or an entailment theory of causation are instances of sophistry and illusion, liable to be thrown into flame. This is the epoch making stance of Hume, instrumental in the genesis of Kantian critical philosophy.

The distinction between impressions and ideas is quantitative. When the knower looks at a room, she acquires impressions of the room. When she closes her eyes and contemplates about the room, she has ideas of the room. Ideas are faint copies of impressions, lacking in force and vividness. Excluding exceptional cases, ideas correspond to impressions.

Impressions are derivable from sensation or reflection. Correspondingly, ideas are also those of sensations, like the idea of red, or of reflection, like ideas of thought, feeling or willing.

Hume distinguishes between simple and complex impressions and corresponding simple and complex ideas, reminiscent of the Lockean distinction between simple and complex ideas. Fictitious ideas, like the idea of New Jerusalem as constructed by golden pavements and walls of ruby, are complex ideas, reducible to simple ideas, traceable to sensuous impressions. The absurdity is explained by the imaginative arrangement of the constituent ideas.

If all ideas are rooted in impressions, and if all impressions are rooted in sense experience, knowledge, per se, is demonstrated to be confined to sense experience. This is Humean empiricism, cancelling the weakest possibility of knowledge, independent of sense experience. Hume's anti metaphysical attitude is based on this argument, as previously pointed out. Hence, the distinction between impressions and ideas is not a purely theoretical one, but one of significant utility in confirming empiricism and dismantling metaphysics.