

**Jan Woutersz Stap**

1599 – Amsterdam – 1663

*The Tax Collector and his Wife*

Monogrammed lower right *IWS*<sup>1</sup>

Oil on panel

120 x 90 cm.

**Provenance:**

London, The English National Trading Bank collection, 1975

Sale London, Sotheby's, 12 July 1978, lot 225

The Hague, John Hoogsteder art trade, 1979

England, private collection

USA, collection Saul P. Steinberg

New York, Christie's, 29 September 2008, lot 166

Italy, private collection

For a long time Jan Woutersz Stap was identified with a sixteenth century painter who became a citizen of Amsterdam in 1542. However, the discovery of a document of 1630, in which the 30 year old painter Jan Woutersz Stap testifies to the delivery of a certain frame, and the discovery of the date 1636 on the signed *Landlord's Steward* in the Amsterdam Rijksmuseum (fig. 1), made it indisputably clear that Stap was a seventeenth, not a sixteenth century painter.<sup>2</sup> Born in Amsterdam in July 1599, Stap was the first of at least four sons of the bricklayer Wouter Jansz and his wife Aaltje Tijssen, who wedded in 1595, each having been married previously.<sup>3</sup> Although documents regarding

Stap's life are scarce – it is unknown, for instance, where he received his education – we do know that he married Barbara Andries in the spring of 1622, and that the couple were reformed.<sup>4</sup> Between 1623 and 1634 Jan and Barbara had at least five children.<sup>5</sup> Whereas Arthur van Schendel listed 13 paintings by Stap's hand in 1937, nowadays some 30 works are steadily attributable to him, only seven of which – including the present work – are signed. Apart from a handful of history paintings, Stap's oeuvre consists of large-figure genre works, with a preference for the adjacent themes of *The Notary's Office* and *The Landlord's Steward*, of which at least seven versions exist. An inscription with the date 1614 on





Fig. 1 Jan Woutersz Stap, *The Landlord's Steward*, 1636, oil on panel, 83.3 x 68.8 cm., Amsterdam, Rijksmuseum

Stap's *Landlord's Steward* in the Schleissheim Gallery would suggest that the artist was already active at that time. The only two other known dated works, both in the Rijksmuseum, are *The Notary's Office* of 1629, and the aforementioned *Landlord's Steward* of 1636.<sup>6</sup> Although the painter's alleged death in 1663 was noted down by the trustworthy Amsterdam archivist Nicolaas de Roever (1850-1893), the source for this assertion has not emerged as yet. Taking Stap's rather *retardataire* output into consideration, the initial confusion about his period of activity comes as no surprise. Although a certain affinity has been pointed out with the archaism in the work of Hendrick ter Brugghen (1588-1629),<sup>7</sup> Stap's style and subject matter primarily lean on the production of Flemish sixteenth century predecessors, specifically Quinten Massys (1465/66-

1530), his son Jan Massys (1509-1575) and Marinus van Reymerswaele (c. 1490-before 1536). It is, in fact, rather amazing that Stap was apparently able to find a niche for his paintings in the booming, highly competitive art market in Amsterdam around 1630, when Rembrandt (1606-1669) above all others dictated the taste of the day. It implies that there was a demand among a certain public for large, newly produced 'retro-style' paintings.

The reliance on sixteenth century examples is particularly apparent in the present *Tax Collector and his Wife*, tentatively datable to c. 1630-1635.<sup>8</sup> Ranking among Stap's most ambitious works both in execution, level of detail and iconography, *The Tax Collector and his Wife*, as its point of departure, conflates the themes and compositions of Quinten Massys' *The Moneychanger and his Wife* of 1514 in the Louvre, and Marinus van Reymerswaele's *The Tax Collectors*, of which many versions exist. Painted in Stap's typical 'retro-style', his work shows an old couple in a cropped interior behind a classically ornamented desk lined with blue leather, laden with a large money pouch and moneybags spilling over with golden coins. While the man is occupied with writing in an account book – we actually see the word 'ontfangen', that is, 'received', in the book – his wrinkled wife, who somewhat conspiringly drapes her arm over her husband's shoulder, attentively surveys his business, her index finger resting against her temple in an attitude of deep concentration. Behind the couple in the background we see another large leather money pouch hanging from the wall, and a shelf with a stack of ledgers, some papers, a little casket, and a candle. In order to grasp the full range of Stap's image, and to determine to what extent we can equate his work with that of his sixteenth century predecessors, it is instructive to consider the latter first.

Both Massys' and Van Reymerswaele's works are known for their multi-layered iconography, in which dialectical concepts such as affluence and wise stewardship on the one hand, and social comment and satire of greed on the other, are paired to variable degrees.<sup>9</sup> Just as in Stap's work, Massys' *Moneychanger and his Wife* presents a couple – young and beautiful this time – sitting behind a table full of valuables (fig. 2). As the man is weighing golden coins, his wife looks up from her breviary and, like her counterpart in the Stap, turns her attention towards her husband's activities and the worldly splendour beside her. In itself the idea of opulence, with its attendant motif of weighing money or gold, or accounting, could be deemed a positive thing. According to Christianity, Man is only the temporary steward of earthly goods, entrusted with God's gifts that he not only has to account for, but as a caretaker has to



Fig. 2 Quinten Massys, *The Moneychanger and his Wife*, 1514, oil on panel, 74 x 68 cm., Paris, Musée du Louvre

nurture and allow to flourish and multiply. In Matthew 25: 14-30 this Christian duty is even explained through an explicitly monetary parable. In principle, making money in itself was therefore not necessarily at odds with Christian theology. Husbanded with balance and wise stewardship it could even be deemed virtuous, as a double portrait of a prosperous Dordrecht baillif and his wife dated 1552, known through an eighteenth century drawing, goes to show (fig. 3).<sup>10</sup> The work depicts a young couple, not unlike that of Massys' painting, and makes use of a remarkably similar iconography. In addition to money, a pair of scales, a wallet and account books we see the Psalters of David on the table, and a book that reads 'scrutamini scripturas'; 'study the scriptures'. In the background a *tondo* with the Last Judgement is accompanied by the text 'na liden comt verbliden', 'after abiding comes joy', the deserved reward for good stewardship. In *The Moneychanger and his Wife* Massys subtly makes play with these same themes, intriguingly leaving open the question whether the wife will resume her devout activity, or if her attention will remain



Fig. 3 Aert Schouman after anonymous, *Double Portrait of the Baillif Gijbert Scharlaken Pieters and his Wife Adriana van Slingelandt*, 1751 (orig. 1552), black pen and grey wash on paper, 24.3 x 30.5 cm., Amsterdam, Rijksmuseum

on the valuables beside her. However, decidedly negative connotations are absent, and the painting merely seems to stimulate the viewer's contemplation about value, balance and the transience of life.<sup>11</sup>

Van Reymerswaele, who was probably well acquainted with Massys<sup>12</sup>, eagerly adapted the latter's themes as several of his own versions of *The Moneychanger and his Wife*, all essentially dependent on Massys, testify. As it is unlikely that Stap knew Massys' original at first hand, he might in fact have been familiar with the theme through one of Van Reymerswaele's versions. Surely Stap knew of Van Reymerswaele's adaption of another work by Massys, the latter's *The Usurers*, which more unambiguously belongs to the world of satire and social comment (fig. 4).<sup>13</sup> This painting depicts an office in which two caricatured, mean looking men, one with his arm around the other's shoulder, are seated behind a table full of coins, a book and a moneybag, while behind them two poor peasants hold an empty purse. The work thus satirizes



Fig. 4 Studio of Quinten Massys, *The Usurers*, oil on panel, 75 x 93.3 cm., Rome, Galleria Doria Pamphilj

greed, specifically in relation to the excesses of a then burgeoning economic system in which a class of covetous monetary professionals – tax collectors, bankers, moneychangers, lawyers and the like – acquired exorbitant profits, and thus became subject to growing social concern and critique. Van Reymerswaele adapted this satirical theme in his own *Tax Collectors*, an extremely successful composition, drawing from the great quantity of versions and copies produced inside Van Reymerswaele’s studio, but also outside of it (fig. 5).<sup>14</sup> Leaving out the victims, Van Reymerswaele returned to a two-figure composition, but kept the book and the right man’s hand conspiratorially on the other’s shoulder. Moreover, although the left hand man is rendered in a seemingly reputable fashion (he writes with a serious, concentrated face in an account book (as demonstrated above a virtuous activity in principle) his fellow tax collector reveals the underlying avarice of the scene as he regards the viewer with a distinctly unpleasant smirk, while pointing with his finger to his colleague’s lucrative activity. The scene seems respectable, but in reality it is not. It was this well-known composition by Van Reymerswaele that Stap used as his template for the present *Tax Collector and his Wife*.

Thus, while following the seemingly positive pictorial tradition of Massys’ *Moneychanger and his Wife*, Stap’s work mimics Marinus Van

Reymerswaele’s satirical *Tax Collectors* in composition, choice of motifs, and even in its colour scheme. The husband, like the writer in the Van Reymerswaele, wears a blue-grey fur-lined coat, a hat of a red, ruffled fabric, and writes with his right hand in his account book. With his left hand he firmly holds the pouch that we also see on the table in *The Royal Collection* example. His ugly wife with her complementary red dress, green headdress and right arm draped over her husband’s shoulder, corresponds perfectly to Van Reymerswaele’s smirking tax collector. The bookshelf with the candle and office paraphernalia frames the image on top, while a sandbox and inkpot are identically placed in the left corner of the table. In so closely adapting Marinus’ example, Stap explicitly took over his satirical pretensions as well. However, to fully capitalise on the satirising effect, Stap cleverly integrates a third theme connected



Fig. 5 After Marinus van Reymerswaele, *The Tax Collectors*, oil on panel, 118 x 98 cm., London, The Royal Collection



Fig. 6 Crispijn de Passe the Elder, *The Age of Sixty*, in or before 1599, engraving, diam. 12 cm., Amsterdam, Rijksmuseum

with riches since antiquity: old age.<sup>15</sup> Absent from the Massys and Van Reymerswaele, the introduction of old age subtly shifts the painting’s satirical emphasis from mocking greed to mocking miserliness and avarice in old age, and from a general implication of earthly transience towards an explicit reminder of forthcoming death, and the warning that all these riches will do you no good in the hereafter.

The pictorial tradition of the old miser, male or female, was old itself and well known, mostly within the context of the iconography of *Avaritia*, one of the seven deadly sins. That of the old miserly couple was newer and less common. First encountered in the *Ages of Man* print series by Crispijn de Passe the Elder (1564-1637) of around 1599, the age of sixty is depicted by a man and a woman at a table with scales, a pouch and a coin weight box (fig. 6).<sup>16</sup> A label found inside precisely such a coin weight box, manufactured in 1629, elaborates on the theme. Etched by the Amsterdam-based printmaker Michel le Blon (1587-1658), the label again presents the elderly couple, but now introduces – as with Stap – the man writing in an account book (fig. 7). Moreover, the couple is surprised by the figure of Death, a skeleton holding an hourglass and pointing a spear at them, thus underlining the image’s moral message. Although the figure of Death is absent in the present work, Stap was arguably familiar with Le Blon’s label, which seems to only shortly precede his own work,



Fig. 7 Michel le Blon, Label on the inside of a coin-weight box, in or before 1629



Fig. 8 Jan Lievens, *Old Miserly Couple Surprised by Death*, 1638, oil on panel, 60 x 79 cm., private collection

and which was reprinted and reworked endlessly in the Republic and abroad the following years.<sup>7</sup> Interestingly, the caption accompanying the image on the label reads 'Luc. 12', clearly referring to the biblical parable of the Covetous Man (Luke 12: 15-21) in which God condemns a hoarder, saying 'Fool! This night your soul is required of you: then whose shall those things be, which thou hast provided? So is he that layeth up treasure for himself, and is not rich toward God.' The parable does not mention a woman, but the inclusion of the biblical reference on the label indicates that such associations were close at hand.<sup>18</sup> The theme was picked up on elsewhere, too. At the end of the 1630s Jan Lievens (1607-1676) in Antwerp (coincidentally or not a city in which Le Blon's coin-weight labels were copied) painted a miserly old couple surprised by Death (fig. 8), and in around 1650 David Teniers the Younger (1610-



Fig. 9 David Teniers, *The Covetous Man*, oil on canvas, 62.5 x 85 cm., London, National Gallery



Fig. 10 Abraham Teniers after David Teniers the Younger, *Old Miserly Couple*, etching and engraving, 23.8 x 19.9 cm., Amsterdam, Rijksmuseum



Fig. 11 Jan Woutersz Stap, *The Money Changer and his Wife* (reconstruction of two separated canvases), man, left: 101 x 78.8 cm., sale Amsterdam, Sotheby's, 18 May 2004, lot 54; woman, right: 88.5 x 60.2 cm., London, The Courtauld Gallery

1690), also from Antwerp, used a similar iconography for a painting of an old miserly couple now in the National Gallery, London (fig. 9). A print after this painting, in contrast to the painting showing Death in the background holding an hourglass, is accompanied by a quotation in Latin from Luke 12 once more (fig. 10). Since Teniers' brother Abraham (1629-1670) was the publisher of this print, one could assume that both Death and the quotation were added with the artist's consent and thus conveyed his own ideas. If this is so, one could imagine that Stap in the present work tentatively referred to the biblical parable as well, or at least that he left this open for interpretation. In any case, he clearly took a vivid interest in the theme and its imagery, as is demonstrated by other works from his hand dealing with the theme, such as *The Money Changers* (divided in two during the twentieth century), which combines many similar motifs in a different combination (fig. 11).<sup>19</sup> Yet in no other work did Stap intertwine pictorial traditions surrounding value, transience, greed and avarice, classic compositions and recent innovations in such a compelling way as in the present *Tax Collector and his Wife*. Within that perspective, the present painting is both an anachronistic fulfilment of sixteenth century traditions, as well as a fresh, hitherto unnoticed link towards later seventeenth century imagery of the subject.

#### Notes

- 1 The present monogram is remarkably similar to the wool card monogram used by Pieter Aertsen (c. 1508-1575) and his son Pieter Pietersz (1540/41-1603), both of whom were active in Amsterdam during considerable periods of their careers. However a relationship between Stap and the Aertsen family has not been established.
- 2 A. Bredius, in: *Oud Holland* 52 (1935), p. 48. See foremost the quintessential article by A. van Schendel, Jr., 'Johannes Woutersz Stap', in: *Oud Holland* 54 (1937), pp. 268-282.
- 3 Amsterdam Municipal Archive (SAA), DTB 407, p. 311, 23 December 1595. Wouter Jansz had previously been married to Geerte Gerrits, Aaltje Tijssen to Arent Jansz. The couple had at least four children: Jan, baptised 22 July 1599 (SAA, DTB 38, p. 744); Mijchgiel, baptised 8 April 1601 (SAA, DTB 38, p. 873); Tijs, baptised 3 September 1606 (SAA, DTB 39, p. 103); Gerrit, baptised 6 January 1608, SAA, DTB 39, p. 141.
- 4 SAA, DTB 462, p. 277.
- 5 Maria, baptised 12 November 1623 (SAA, DTB 6, p. 64); Sara, baptised 11 October 1626 (SAA, DTB 40, p. 362); Wouter, baptised 22 February 1629 (SAA, DTB 6, p. 231); Petrus, baptised 16 February 1631 (SAA, DTB 41, p. 123); Andries, baptised 15 January 1634 (SAA, DTB 41, p. 294). At the baptism of Marija and Wouter the profession of the father is given as painter. At the baptism of Marija, Wouter and Petrus, Stap's mother Aaltje Tijssen is documented as godmother, reaffirming the validity of the identification of the painter Jan Woutersz Stap with the child baptised on 22 July 1599. This argument was first put forward by Jonathan Bikker. See J. Bikker et al., *Artists born between 1570 and 1600 (Dutch paintings of the seventeenth century in the Rijksmuseum Amsterdam 1)*, 2 vols., Amsterdam 2007, I, pp. 359-361.
- 6 Van Schendel 1937, pp. 272-273 further mentions a signed work dated 1635 by Stap in a sale, Amsterdam, Roos, 9 November 1866.
- 7 See A. Blankert, 'Heracitus en Democritus: in het bijzonder in de Nederlandse kunst van de 17de eeuw', in: *Nederlands Kunsthistorisch Jaarboek* 18 (1967), pp. 31-124, p. 99, no. 38; A. Blankert, in: idem., L. Slaktes, *Nieuw Licht op de Gouden Eeuw: Hendrick ter Brugghen en tijdgenoten*, exh. cat. Utrecht, Centraal Museum, Braunschweig, Herzog Anton Ulrich-Museum 1986-1987, p. 28; Bikker 2007, p. 359. Blankert notices Stap's and Ter Brugghen's rare shared use of an identical celestial globe in their respective works with the Heracitus and Democritus subject. Bikker points out the close pictorial correspondence between both painters' versions of *Pilate Washing his Hands*.
- 8 Although a chronology in Stap's oeuvre is hard to establish, a date around 1630-1635 seems probable given the stylistic resemblance with the 1629 work in the Rijksmuseum, especially in the rendering of the hands, and the loose repetition of the man with the red headdress in the 1636 work, also in the Rijksmuseum (fig. 1). As will be argued here, the motif of the man with the red headdress relies strongly on an example found by Marinus van Reyerswaele, to which the present work remains much closer than the 1636 work, which implies an earlier date.
- 9 For an interesting, sometimes very associative interpretation of Massys' *Moneychanger and his Wife*, see: J. Woodall, 'De Wisselaer: Quintin Matsys' *Man weighing gold coins and his wife, 1514*', in: C. Göttler, B. ramakers, J. Woodall (eds.), *Trading Values in Early Modern Antwerp: Netherlands Yearbook for History of Art* 64 (2014), pp. 38-75.
- 10 I thank Adri Mackor for focusing my attention to this drawing.
- 11 In the seventeenth century the painting's frame was inscribed with a (possibly

original) biblical text: 'Statura iusta & aequa Sint Pondere'. 'Use honest scales and honest weights'. See: F. Lammertse, in: idem., P. van der Coelen (eds.), *De ontdekking van het dagelijkse leven van Bosch tot Bruegel*, exh. cat. Rotterdam, Museum Boijmans Van Beuningen 2015-2016, pp. 95-96. The couple's relatively modest antique costume probably serves as an agent for a certain anecdotal quality, but also seems to echo a now lost example by Jan van Eyck (c. 1390-1441). The costume does not allow for a satirizing interpretation. Likewise, the books and candle in the background seem to merely remind us of the transience of worldly goods in general, rather than voicing a serious critique.

- 12 A recently discovered text on a painting by Van Reyerswaele in the Hermitage, St Petersburg, mentions Quinten Massys as 'eersame, goede en bemynde vrient Quin. Massys' (honourable, good and beloved friend Quin. Massys). See: F. Lammertse, in: Rotterdam 2015-2016, pp. 104-105.
- 13 Another version was at a sale, London, Christie's, 7 July 2009, lot 9. See also Rotterdam 2015-2016, pp. 95-96, fig. 86, and cat. no. 25 (as studio works, possibly by Quinten's son Jan.).
- 14 I thank Alice Taatgen and Adri Mackor for their helpful advice regarding Van Reyerswaele's versions of *The Tax Collectors*, November and December 2015. See for a discussion of the various versions and some iconographical nuances: A. Mackor, 'Are Marinus' Tax Collectors collecting taxes?', in: *Bulletin du Musée National de Varsovie* 36 (1995), pp. 3-13. Mackor rightly argues that the version in Warsaw – of which the version depicted here (fig. 5) essentially derives – depicts (imaginary) tax collectors of the city of Reyerswaele. See further: B.S. Yamey, *Art & Accounting*, New Haven/London 1989, pp. 51-56 for a discussion of versions, authorship and interpretation; M. Huiskamp, 'Van wisselaars en woekeraars, van tollenaars en vrekken: Het wegen van geld in de Nederlandse schilderkunst van de zestiende en zeventiende eeuw', in: idem., *Gevogen of bedrogen: Het wegen van geld in de Nederlanden*, Leiden 1994, pp. 11-47. Recently Larry Silver has argued that the version now in the Liechtenstein Collection is in fact the prime version by Quinten Massys. This seems hard to believe, as the texts in the painting – concerning the village of Reyerswaele – repeat similar texts in authentic versions, but simplified and incorrect. See: L. Silver, 'Massys and Money: The Tax Collectors Rediscovered', in: *Journal of Historians of Netherlandish Art* 7/2 (Summer 2015, available at <http://www.jhna.org/index.php/vol-7-2-2015/silver-larry>). F. Lammertse, in: Rotterdam 2015-2016, p. 113, note 78, rejects Silver's attribution.
- 15 See for a thorough analysis of the iconography of old age, avarice and greed in Dutch contemporary prints: A. Jansen, *Grijsaards in zwart-wit: De verbedding van de ouderdom in de Nederlandse prentkunst (1550-1650)*, Zutphen 2007, chapter 5 'Gierigheid en hebzucht', pp. 221-245.
- 16 On the theory and iconography of the *Ages of Man* theme, especially concerning old age, see: Jansen 2007, chapter 2, pp. 67-174.
- 17 For an overview of these labels, see: A. Pol, 'Enkele Zuid-Nederlandse imitaties van Amsterdamse muntgewichtdoosetiketten', in: *Jaarboek van het Europees Genootschap voor Munt- en Penningkunde* 73 (1986), pp. 109-131. The present label must be dated between 1622 (the dating of the coin tariffs) and 1629 (the date of the box). A date between 1627 and 1629 seems most likely (compare next note).
- 18 The coin-weight box label depicted here (fig. 7) is a variation on another, probably earlier version of a similar print by Le Blon, datable to 1627, depicting the rich man (without a woman) visited by Death. Le Blon directly based this print on Albrecht Dürer's (1471-1528) famous woodcut of the subject. Le Blon's earlier print lacks a reference to Luke 12, but the theme must have been self-explanatory. See: Pol 1986, pp. 125-128, nos. 30a-c, 31.

- 19 A painting by Stap described as *The Money-Changers* was in a sale, London, Christie's (John R. Clayton Esq., a.o.), 30 January 1914, lot 62, 32.5 x 51.5 in. (approx. 82.6 x 130.8 cm.). Another work possibly by Stap depicts an old man and a young woman accounting (oil on panel, 70 x 91 cm., London, art dealer Paul Larsen 1956, RKD no. 208809, as manner of/after Jan Woutersz Stap).



Detail of cat. no. 10