



# Sang Sub UM

Partner

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Mr. Sang Sub Um passed the national CPA exam in 1990 and then worked at several CPA firms including Samil PwC. He completed trainings at the Judicial Research and Training Institute in 2000 when he start his legal career. He served as a judge for 20 years from 2000 to 2020, and retired as a presiding judge at the Suwon Family Court before joining Jipyong.

He handled a variety of cases including civil, criminal, administrative and family cases as a law clerk at the Taxation Department of the Supreme Court, and as a judge of Seoul Central District Court and Suwon Family Court. He also handled corporate rehabilitation matters at the bankruptcy chamber of the Central District Court (Currently Seoul Bankruptcy Court) and taxation dispute matters at the Taxation Department of the Supreme Court.

In addition, as a presiding judge of Suwon District Court and Suwon Family Court from 2017 to 2020, he ruled on cases related to divorce and division of property, and division of inherited property. In 2019, he was designated as a judge specialized in family and juvenile cases.

At Jipyong, he is providing legal services in the fields of taxation, family, bankruptcy, criminal and civil law based on his wide range of 20-year experience.

## Education

2007-2008      Visiting Scholar, École nationale de la magistrature  
1990            Kyung Hee University (B.A. in Business Administration)

## Experience

2020-Present      JIPYONG LLC  
2024-Present      Legal Advisor, National Tax Service  
2019-2020        Member, Local Tax Council, Seoul  
2019-2020        Chief Judge, Suwon Family Court  
2018               Chairman, the Election Management Committee of Osan-si  
2017-2019        Chief Judge, Suwon District Court  
2015-2017        Chief Judge, Mokpo Branch Court of Gwangju District Court  
2015-2016        Chairman, the Election Management Committee of Muan-gun  
2013-2015        Judicial Researcher, the Supreme Court  
2010-2013        Judge, Suwon Family Court  
2006-2010        Judge, Seoul Central District Court  
2003-2006        Judge, Suwon Family Court  
2000-2003        Judge, Cheongju District Court  
2000               Judicial Research and Training Institute, Supreme Court of Korea  
1990-1991        Samil PricewaterhouseCoopers

## Honors and Recognitions

2021-2025        Leading Lawyer in Tax Practice, Legal Times

## Bar Admissions & Qualifications

2000               Korea  
1990               Certified Public Accountant (Korea)

## Languages

Korean / English