



# 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  
2024-2025 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