



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
2025-Present	Vice President, Korea Local Tax Association
2025-Present	Outside Director, KakaoBank Corp
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

2021-2026	Leading Lawyer in Tax Practice, Legal Times
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Bar Admissions & Qualifications

2000	Korea
1990	Certified Public Accountant (Korea)

Languages

Korean / English