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STATUTORY RULES OF NORTHERN IRELAND

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**2010 No. 300**

**The Additional Statutory Paternity Pay  
(General) Regulations (Northern Ireland) 2010**

**PART 4**

Additional statutory paternity pay: provisions applicable to both additional statutory paternity pay (birth) and additional statutory paternity pay (adoption)

**Treatment of two or more employers or two or more contracts of service as one**

**30.**—(1) In a case where the earnings paid to a person in respect of two or more employments are aggregated and treated as a single payment of earnings under regulation 15(1) of the Contributions Regulations, the employers of that person in respect of those employments shall be treated as one for the purposes of Part 12ZA of the Act.

(2) Where two or more employers are treated as one under the provisions of paragraph (1), liability for additional statutory paternity pay shall be apportioned between them in such proportions as they may agree, or in default of agreement, in the proportions which the person's earnings from each employment bear to the amount of the aggregated earnings.

(3) Where two or more contracts of service exist concurrently between one employer and one employee, they shall be treated as one for the purposes of Part 12ZA of the Act, except where, by virtue of regulation 14 of the Contributions Regulations, the earnings from those contracts of service are not aggregated for the purposes of earnings-related contributions.