
DRAFT STATUTORY INSTRUMENTS

2020 No.

The Statutory Parental Bereavement
Pay (General) Regulations 2020

PART 3

CONDITIONS OF ENTITLEMENT RELATING
TO EMPLOYMENT AND EARNINGS

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

18.—(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) (aggregation of earnings paid in respect of different employed earner's employments by different persons) of the Social Security (Contributions) Regulations 2001⁽¹⁾, the employers of that person in respect of those employments shall be treated as one for the purposes of Part 12ZD of the 1992 Act (and these Regulations).

(2) Where two or more employers are treated as one under the provisions of paragraph (1), liability for statutory parental bereavement 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 normal weekly earnings from each employment bear to the amount of the aggregated normal weekly earnings over the relevant period as defined in regulation 19(4).

(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 12ZD of the 1992 Act (and these Regulations) except where, by virtue of regulation 14 (aggregation of earnings paid in respect of separate employed earner's employments under the same employer) of the Social Security (Contributions) Regulations 2001, the earnings from those contracts of service are not aggregated for the purpose of earnings-related contributions.

(1) S.I. 2001/1004.