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STATUTORY INSTRUMENTS

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**1986 No. 1960**

The Statutory Maternity Pay (General) Regulations 1986

PART II

ENTITLEMENT

**Treatment of more than one contract of service as one**

5. Where 2 or more contracts of service exist concurrently between one employer and one employee, they shall be treated as one for the purposes of Part V of the 1986 Act, except where, by virtue of regulation 11 of the Social Security (Contributions) Regulations 1979 the earnings from those contracts of service are not aggregated for the purposes of earnings-related contributions.