Internal Revenue Code Section 414(o)
Definitions and special rules

... (o) Regulations. The Secretary shall prescribe such regulations (which may provide rules in addition to the rules contained in subsections (m) and (n) ) as may be necessary to prevent the avoidance of any employee benefit requirement listed in subsection (m)(4) or (n)(3) or any requirement under section 457 through the use of-

(1) separate organizations,

(2) employee leasing, or

(3) other arrangements.

The regulations prescribed under subsection (n) shall include provisions to minimize the recordkeeping requirements of subsection (n) in the case of an employer which has no top-heavy plans (within the meaning of section 416(g) ) and which uses the services of persons (other than employees) for an insignificant percentage of the employer's total workload.