**Section 2190.10 Summary and Purpose of the Commuter Savings Program (CSP)**

The Commuter Savings Program (CSP) is intended to serve as a qualified transportation fringe program under section 132(f) of the Internal Revenue Code (26 USC 132(f)) and is to be interpreted in a manner consistent with the requirements of this Section. The purpose of CSP is to enable participants the opportunity to pay qualified transportation expenses with pre-tax payroll deducted contributions, limited to expenses not claimed on federal tax forms.