**Section 2190.620 Exclusions**

A participant shall not be reimbursed for any expense that would otherwise be a qualified

transportation expense if:

a) The expense was incurred at a time when the participant was not a participant in the Plan; or

b) A claim for reimbursement of such expense has not been filed in accordance with the provisions of Section 2190.610 of this Part; or

c) The expense was claimed as a credit or deduction on the participant's federal or State income tax form; or

d) The expense is reimbursable under any other benefit plan maintained by the employer or purchased privately by the participant.