

# American Rescue Plan Ineligible Uses



## Rainy Day

Deposits to rainy day funds or financial reserves because this would create savings for future spending rather than responding to immediate pandemic and recovery needs.



## General

General infrastructure spending outside of those in the eligible uses.



## Pension

Deposits into defined benefit pension funds unless for routine payroll contributions to pensions for employees whose wages are an eligible use.



## Legal

Legal settlements or judgements except for any services that would respond to the public health emergency.



## Debt Service

Funds cannot be used for paying any debt incurred prior to March 3, 2021.



## Matching

Non-Federal matching funds for Federal programs.