

Internal Medicine Coding Alert

E/M Coding: I.D. Incident-to, Split Visits or Risk Lost \$\$\$

Remember, both features are Medicare creations.

When your internist and a non-physician practitioner (NPP) perform parts of an E/M service for a patient on the same date, you will need to correctly identify the service and report it under the correct National Provider Identifier (NPI).

Failure to appropriately report the service could cost your practice dearly, because you will be leaving deserved reimbursement on the table.

When your clinician and your NPP perform a split/shared visit or an incident E/M service, you can often report the services under your internist's NPI. When you do this, you will be able to garner 100 percent of the Medicare allowed amount for the services. If you end up reporting your NPP's service using his or her NPI, then you will only be paid 85 percent of the allowed amount for your NPP's services.

To appropriately capture NPP services under your internist's NPI, you will need to arm yourself with knowledge about the concepts of incident-to and split/shared E/M visits, so you will be able to correctly identify the services when your clinician and your NPP perform them.

Use Incident-to and Split/Shared Only for Certain Payers

One similarity that both incident-to and split/shared E/M visits have in common is that you typically report them only for Medicare patients. "They can be reported by other third party payers. The practice should query the payer as to whether they follow Medicare's incident to guideline rules or state law," says **Mary I. Falbo, MBA, CPC**, CEO of Millennium Healthcare Consulting, Inc. in Lansdale, Pa.

Check Out These Definitions to Nail Incident-to, Split Visits

When your clinician and your NPP perform parts of an E/M service for a patient, you will need to identify and check if you can report the services performed by both as split/shared E/M or as an incident-to visit.

A split/shared E/M visit is defined to as "a medically necessary encounter with a patient where the physician and a qualified MLP each personally perform a substantive portion of an E/M visit face-to-face with the same patient on the same date of service," according to the Centers for Medicare & Medicaid Services (CMS) claims processing manual. "A split/shared E/M service is one in which both the NPP and the physician contribute to the provision of the service," says Kent Moore, senior strategist for physician payment at the American Academy of Family Physicians.

On the other hand, incident-to services are defined by CMS as "services or supplies furnished as an integral, although incidental, part of the physician's personal professional services in the course of diagnosis or treatment of an injury or illness."

So, before you report them for patients who are covered by other commercial payers, check with the payer if they follow Medicare guidelines for incident-to and split visits. "For those payers that do not credential advanced practitioners, the practice needs to query how they need to complete the claim," Falbo adds.

Remember Site of Service

"Incident-to is only applicable to non-institutional settings (i.e. other than a hospital or skilled nursing facility) whereas the split/shared E/M visit policy also applies only to selected institutional settings, such as hospital inpatient, hospital outpatient, hospital observation, and emergency department," Falbo says. "Neither incident-to nor split/shared E/M visits

apply in the skilled nursing facility (SNF) setting."

"In the office or clinic setting, split/shared E/M services are typically treated as incident-to services, assuming all of the incident-to criteria and guidelines have been met," Moore says. "In that case, you can bill Medicare for the service under the physician's NPI. If incident to requirements are not met for the shared/split E/M service, the service must be billed under the NPP's NPI, and payment will be made at the appropriate discount (i.e. 85% of the amount otherwise allowed to physicians)."

When your clinician and NPP perform split/shared E/M services for a patient in a hospital, incident-to rules do not apply. This includes inpatient or ED encounters and also when your clinician and NPP perform these services in the outpatient department of the hospital. "When such an E/M is shared between a physician and an NPP from the same group practice and the physician provides any face-to-face portion of the E/M encounter with the patient, the service may be billed under either the physician's or the NPP's NPI," says Moore. "However, if there was no face-to-face encounter between the patient and the physician (e.g., the physician participated in the service by only reviewing the patient's medical record) then the service may only be billed under the NPP's NPI."

"It's always preferable to bill under the physician's NPI when you can, since the Medicare allowance is greater," Moore notes.

Watch for Providers Involved Prior to Reporting Split Visits

When reporting a split/shared visit, you should ensure that there were, in fact, two providers who were involved in providing the service and they were qualified to perform the service. In other words, you will be able to report a split/shared visit if and only if the service involved both a physician and a qualified NPP.

As noted, you should also ensure that both providers saw the patient face-to-face and performed a significant portion of the E/M service prior to reporting the E/M visit using your physician's NPI.

"When a non-hospital outpatient clinic or physician office E/M visit is split or shared between a physician and a NPP, the E/M encounter may be billed under the physician's name and provider number if the patient is an established patient and the incident-to rules are met," Falbo adds. "Note that Medicare clarifies that incident-to billing is not allowed for new patient visits."

You can report incident-to when your NPP alone performs the service for your clinician's patient if the other criteria for reporting incident-to services are met. You will be able to report incident-to if:

- Your NPP is performing the service for an established patient.
- Your physician has already seen the patient for the condition for which your NPP is providing care.
- Your clinician has already provided a plan of care for the patient's presenting problem.
- Your clinician is present in the office suite and can present immediately, if needed, when your NPP is performing the service.

Ensure Split Visit Meets DOS Rules

When reporting split/shared visits and incident-to visits, you will need to also see to it that date of service (DOS) requirements is met. For reporting a visit as split/shared, you have to make sure that both the providers involved in performing the service saw the patient on the same calendar date of service. If your physician saw the patient on one day and your NPP is seeing the patient on another calendar date of service, you cannot report the visit as split/shared.

However, when reporting incident-to, you do not have the restriction of your physician and your NPP having to see the patient on the same calendar date of service. The incident-to service can happen on the same or another day, but the incident-to service requirements should be met.

Resources: For more information on split/shared visits and incident-to reporting, check the links at <https://www.cms.gov/Regulations-and-Guidance/Guidance/Manuals/downloads/clm104c12.pdf> and <https://www.cms.gov/Regulations-and-Guidance/Guidance/Manuals/Downloads/bp102c15.pdf>.

