



Medicare "Incident To" Billing FAQs for Audiologists in Independent Practice, Clinic Settings and Physician Offices

The purpose of this document is to provide audiologists with some basic facts about "Incident to" billing for Medicare. This is a collaborative document prepared by representatives from the Academy of Doctors of Audiology, the American Academy of Audiology, and the American Speech-Language-Hearing Association.

What is "incident to" billing?

Per the Centers for Medicare and Medicaid Services (CMS) requirements for Medicare Part B, "incident to" services are procedures that "...are furnished as an integral, although incidental, part of the **physician's** personal professional services...." "Incident to" services are billed using the physician's NPI, but are performed by ancillary or non-physician personnel (i.e., technicians, nurses or audiology assistants). [Read here for more details.](#)

"Incident to" billing frequently occurs in audiology and physician offices, but such billing is not always completed in compliance with CMS rules. The following list is not comprehensive, but provides some examples of prohibited "incident to" billing:

- A diagnostic hearing test (92557) is completed by an audiologist employed by a physician and is billed as "incident to" using the physician's NPI to bill Medicare.
Note: When the service is completed by an audiologist, the audiologist's NPI should be used for billing, not the physician's NPI.
- A hearing test is completed by an audiology assistant employed by an audiologist and is billed as "incident to" using the audiologist's NPI to bill Medicare.
Note: Services completed by audiology assistants should not be billed as "incident to" by an audiologist (see below for further clarification and comment).

"Incident to" refers to the **provider** performing the services only; it is not related to the clinic, facility, or the entity receiving payment, but rather the professional who completed the service and is listed on line 24J of the CMS 1500 form (see image below for clarification).

1. DIAGNOSIS OR NATURE OF ILLNESS (Relate items 1,2,3 or 4 to file #) 389.18										22. MEDICAID RESUBMISSION ORIGINAL REP. NO.					
2. 386.11										23. PRIOR AUTHORIZATION NUMBER					
34. A. DATE(S) OF SERVICE FROM TO			B. Place of Service	C. EM	D. PROCEDURES, SERVICES, OR (Enter Unique Circumstances) CPT/HCPCS		E. DIAGNOSIS POINTS	F. # CHARGES	G. DAYS UNIT	H. UNITS	I. ID. QUA.	J. PROVIDER ID# RENDERING			
12	06	14	12	06	14	11		92557			1, 2	\$100.00		NPI	123456789
12	06	14	12	06	14	11		92540			02	\$750.00		NPI	123456789
12	06	14	12	06	14	11		92543			02	\$50.00	4	NPI	123456789
12	06	14	12	06	14	11		G8857			02	\$0.00		NPI	123456789
12	06	14	12	06	14	11		G8427			1, 2	\$0.00		NPI	123456789
25. FEDERAL TAX ID. NUMBER SSN EIN			26. PATIENT'S ACCOUNT NO.		27. ACCEPT ASSIGNMENT?		28. TOTAL CHARGE		29. AMOUNT PAID		30. BALANCE DUE				
987654321			555555555		YES NO		\$ 900.00		\$		\$				
31. SIGNATURE OF PHYSICIAN OR SUPPLIER INCLUDING DEGREES OR CREDENTIALS (I certify that the statements on the reverse apply to this bill and are made a part thereof.)					32. SERVICE FACILITY LOCATION INFORMATION										
					NPI of ENT Clinic Receiving Payment										
IGNEC DATE					33. NPI		a.		b.						
					1236789										

What is a National Provider Identifier (NPI), and do audiologists need an NPI to bill Medicare for the services they provide?

An NPI is a unique identification number that is assigned by CMS to covered health-care providers, including audiologists. For an audiologist to bill Medicare, the audiologist must:

- [Obtain his or her own NPI.](#)
- [Enroll in the Medicare program as a provider.](#) This can be completed via the Medicare Provider Enrollment, Chain, and Ownership System (PECOS).

Audiologists must have an NPI to enroll in Medicare as a provider, so obtaining an NPI should be completed first. Enrollment in Medicare is a prerequisite to being able to bill and receive payment from Medicare. The NPI number is required to bill Medicare and is used to designate the provider completing the service.

Does Medicare allow an audiologist to bill for diagnostic audiology services "incident to" services provided by a physician?

No. According to the [Medicare Benefit Policy Manual](#) [PDF], "Audiological diagnostic tests are **not** covered under the benefit for services incident to a physician's services... because they have their own benefit as "other diagnostic tests." Any audiology service that an audiologist provides that is on the [Medicare Audiology Code List](#) [PDF] must be billed to Medicare under the NPI of the audiologist who performed the service. The audiologist's NPI should be listed in box 24J of the CMS 1500 form with each service performed (see image below for clarification). When an audiologist completes audiology testing, the audiologist's NPI should be used for billing regardless of practice setting or to whom payment is made (see exceptions below for "non-audiology services").

Does Medicare allow an audiologist to use his/her NPI to bill for "incident to" services completed by technicians?

No. "Incident to" billing requires physician supervision, and therefore, audiology services performed by technicians must be directly supervised by a physician, not an audiologist.

In order for services of a non-physician practitioner to be covered as "incident to" the services of a physician, the services must meet all of the requirements for coverage specified in the Medicare Benefit Policy Manual section 60 through 60.1. For example, the services must be an integral, although incidental, part of the physician's personal professional services, and they

must be performed under the physician's direct supervision. Direct supervision means the physician is available in the same building and immediately available to provide direction during testing by the technician. With such supervision, the physician's NPI could be used, assuming the services qualify as "incident to." Additionally, services performed by technicians that are permitted to be billed "incident to" a physician's services are limited to those services having a Technical Component (TC) and Professional Component (PC) and include tympanometry, otoacoustic emissions, auditory brainstem response testing and vestibular testing. There are many services that do not qualify, including CPT code 92557. For additional details and a definitive list of what procedures technicians can provide and bill, contact your regional Medicare Administrative Contractor (MAC).

Does Medicare allow an audiologist to use his/her NPI to bill for "incident to" services completed by an AuD student?

Technically, no. Audiologists can assume responsibility for services provided by students (including fourth year AuD students without a master's degree) and use the supervising audiologist's NPI to bill Medicare, if the services provided by the student were completed with the supervising audiologist present **in the room for the entire procedure and/or evaluation.** The student may participate in the delivery of the service when the supervising audiologist is directing the service, making the skilled judgment and signing all documentation related to the service, thereby accepting all responsibility for the assessment and treatment. This is not "incident to" billing, but rather the audiologist assuming responsibility for all of the services provided by the supervised student at the direction of the audiologist. Unsupervised services performed by students are not reimbursable and should not be billed to Medicare.

A fourth year student who holds a master's degree, valid state license and NPI number, and is enrolled in Medicare can bill directly like a qualified audiologist.

What are the ramifications of inappropriately billing Medicare for services using the NPI of a physician?

- Claims inappropriately billed as "incident to" a physician's services could be subject to audit and could fall under the False Claims Act. The Office of the Inspector General has indicated that "incident to" billing is a part of its review and audit work plan. Both criminal and monetary fines can apply.
- It is detrimental to the profession of audiology to have audiology services billed under the NPI of a physician. Doing so can skew the Medicare claims data to incorrectly indicate that physicians are the predominant providers of audiology services and, as a result, limit the role of the profession of audiology in national and regional audiology coding and reimbursement processes.

EXCEPTIONS... Yes, there are exceptions!

Are there any audiology or non-audiology services that can be billed as "incident to" by a physician?

Yes. Other services provided by audiologists that are not on the Medicare Audiology Code List may be billed as "incident to" by a physician, if the services are within the audiologist's state scope of practice and there is direct physician supervision (the physician is present in the office suite and immediately available to provide assistance and direction). The most common services that **can** be provided by an audiologist and be billed "incident to" a physician's services in 2014 are:

- Facial nerve function studies (92516)
- Canalith repositioning procedure, per day (95992)
- Removal of impacted cerumen (69210)

Do the "incident to" rules also apply to Medicaid and commercial payers?

The "incident to" rules described in this FAQ pertain exclusively to Medicare reimbursement. Other payers may reimburse for audiology services differently, so it is important to review all commercial payer provider agreements and state laws carefully.

Summary

- Every audiologist should have his/her own unique NPI that stays with him/her for life.
- Audiologists who provide services to Medicare beneficiaries must be enrolled as providers for Medicare.
- Audiology services performed by an audiologist must be billed using the audiologist's NPI even if payment for those services is directed to an employer, physician or facility.
- The audiologist cannot use his/her NPI to bill Medicare for "incident-to" services completed by a technician or assistant; however, if the services were provided by the student with the supervising audiologist present in the room and directing the procedure, audiologists can assume responsibility and bill for services completed by students.
- Exceptions exist; it is important that all audiologists understand the rules, as well as the exceptions, to achieve compliance.

Resources:

- [CMS "Incident to" Guidance document](#) [PDF]
 - [Medicare Audiology Services](#)
 - [Medicare Audiology Policies](#)
 - American Academy of Otolaryngology-Head and Neck Surgery: [Clarifying Medicare Audiology Billing Services: Audiology and OTO-Techs](#) [PDF]
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