

RHC Cost Report Total Visit Count Cheat Sheet with CPT Codes¹

For 12/31/2022 Cost Reports

Table 1: Use this table for all Visits that occurred person to person (not Telehealth)

Service	HCPCS/ CPT Codes	Cost Report Treatment	Physician Visits	PA Visits	NP Visits	Totals
Office Visits - E and M Codes (New and Established)	99201 to 99205 99212-99215	Include visit in RHC Visit count. Cost is an allowable expense. Do not count 99211 visits. Do not count visits with 25 modifiers Do not count Telehealth Claims				
Office Visit - E & M - Nurse only visit	99211	Do not count these visits as RHC. Service is allowable cost. Incident to.				
Procedures	10060-29130 54150-69200	Include visit in cost report unless billed incident to an E and M.				
Hospital visits	99217 to 99292	Count these visits. Do not include them with the RHC visit count. Exclude the cost via an adjustment or reclassifying the cost to the non-allowable section of the cost report. (Lines 51-60)				
Nursing Home Visits (Level 1 or Level 2) SNF or NF	99304-99316 99334-99335	Include visits in RHC visit counts. Cost is an allowable expense				
Home Visits	99347-99349	Include visits in RHC visit counts				
Physicals, EPSDT New Physicals, EPDST, Established	99381-99387 99391-99397	Count these visits. <u>Do not include in the RHC visit count.</u> Exclude the cost via a reclassification to the non-allowable section of the cost report				
Welcome to Medicare (IPPE)	G0402	Include visit in RHC Visit count. Cost is an allowable expense.				
Annual Wellness Exam (AWE)	G0438 & G0439	Include visit in RHC Visit count. Cost is an allowable expense. (unless billed incident to- then do not count)				

¹ This table is prepared using the most common scenarios in RHCs and using Medicare guidance as of January 11, 2023. Some clinics may elect to treat visits and billing differently depending on cost reporting and billing issues. These tables are designed to represent the most common scenarios and is not inclusive of all possible CPT codes.

Table 1: (Continued) Use this table for all Visits that occurred person to person (not Telehealth)

Service	HCPCS/ CPT Codes	Cost Report Treatment	Physician Visits	PA Visits	NP Visits	Totals
Tobacco Counseling	G0436 & G0437	Count as a visit if charged as a visit to Medicare. (unless billed incident to- then do not count)				
Weight Loss Counseling	G0447	Count as a visit if charged as a visit to Medicare. (unless billed incident to- then do not count)				
Alcohol Abuse Screening	G0442 & G0443	Count as a visit if charged as a visit to Medicare. (unless billed incident to- then do not count)				
Depression Screening	G0444	Count as a visit if charged as a visit to Medicare. (unless billed incident to- then do not count)				
STD Prevention	G0445	Count as a visit if charged as a visit to Medicare. (unless billed incident to- then do not count)				
IBT (Cardiovascular)	G0446	Count as a visit if charged as a visit to Medicare. (unless billed incident to- then do not count)				
Transition Care Mgmt.	99495-99496	Include visit in RHC Visit count.				
Advance Care Planning	99497-99498	Count as a visit if charged as a visit to Medicare. (unless billed incident to- then do not count)				
Chronic Care Management G0511 pays \$77.94 in 2023	G0511 & G0512	Do not count these visits. Cost is non-allowable.				
Visits occurring during non-RHC hours		Count the total the number of visits. Do not include in RHC count. Reclassify this cost as non-allowable expense.				

On the two pages we have included Table 2 which is to be used for the Telehealth visits occurring in 2022. During the public health emergency RHCs can be a distant site for telehealth services and provide telephone only consults. Those services are billed to Medicare with a G2025 CPT code even though the RHC may use an E and M code such as a 99213 for example. **Please make sure not to double count these codes as this will double count the number of telehealth visits and increase the amount of expense disallowed on the cost report.**

Telehealth Total Visits (All payors – Medicare/Caid/Commercial/Self Pay)

Table 2: Use this table for all Visits that occurred via Telehealth by either video or telephone

Service	HCPCS/ CPT Codes	Cost Report Treatment	Physician Visits	PA Visits	NP Visits	Totals
Medicare RHC Telehealth Visit reimbursed at \$98.27 for 2023	G2025 - RHC May have Modifier 95	Do not include in visit count for RHC All-Inclusive Rate and exclude cost from All-Inclusive Rate calculation. Do not double count. (IE. Count a 99213 below and include in this row as well.				
Medicare Mental Health visits via Telehealth (new treatment in 2022)	Use CPT Code (ie 90834) Modifier 95 or FQ, CG	Include in the RHC Visit Count and include the cost of this service in the allowable RHC cost.				
Virtual Communications - Pays \$23.72 in 2023	G0071 -RHC. 99241-99243	Do NOT count these visits. Service is not an allowable cost.				
Digital assessment services Pays \$23.72 in 2023	G0071 - RHC G2012 & G2010	Do NOT count these visits. Service is not an allowable cost.				
Telephone only E & M Services	99441-99443	Do NOT count these visits. Service is not an allowable cost.				
Office Visits - E and M Codes (New and Established)	99201 to 99205 99212-99215	Do NOT include visit in RHC Visit count. Cost is NOT an allowable expense. Do not count 99211 visits.				
Office Visit - E & M - Nurse only visit	99211	Do NOT count these visits. Service is not an allowable cost.				
Nursing Home Visits (Level 1 or Level 2) SNF or NF	99304-99316 99334-99335	Do NOT count these visits. Service is not an allowable cost.				
Welcome to Medicare (IPPE)	G0402	Do NOT count these visits. Service is not an allowable cost.				
Annual Wellness Exam (AWE)	G0438 & G0439	Do NOT count these visits. Service is not an allowable cost.				

Table 2: (Continued) Use this table for all Visits that occurred via Telehealth by either video or telephone

Service	HCPCS/ CPT Codes	Cost Report Treatment	Physician Visits	PA Visits	NP Visits	Totals
Tobacco Counseling	G0436 & G0437	Do NOT count these visits. Service is not an allowable cost.				
Weight Loss Counseling	G0447	Do NOT count these visits. Service is not an allowable cost.				
Alcohol Abuse Screening	G0442 & G0443	Do NOT count these visits. Service is not an allowable cost.				
Depression Screening	G0444	Do NOT count these visits. Service is not an allowable cost.				
STD Prevention	G0445	Do NOT count these visits. Service is not an allowable cost.				
IBT (Cardiovascular)	G0446	Do NOT count these visits. Service is not an allowable cost.				

Counting Visits

The process of counting visits is one of the most important steps in preparing the cost report. Overcount the total visits and your cost per visit will be lower than it should, and undercounting visits will overstate your cost per visit. Since this is such an important aspect of preparing the cost report, we generally prefer you send us a HCPCS/CPT report by provider and **NOT** broken down by insurance company (because many beneficiaries have secondary insurance, this type of report tends to overstate visits) and let us do the counting for you. If you do complete this form, we request that you send the source documents to us, so we can verify the information that is submitted to Medicare. Please submit this information through your client portal to protect the security of the information.



Table 3: Ancillary Services

The cost of services not covered under the RHC benefit (i.e. technical components, laboratory tests excluding venipuncture, and services performed in the hospital) are billed to Part B and paid fee for service for Independent RHCs. If the costs of these services are not directly identified in the trial balance of expenses an estimate of the cost may be made based upon the number procedures performed during the fiscal year. Please provide us with the number of procedures performed if these costs are not already identifiable in the trial balance of expenses.

Ancillary Services	HCPCS/ CPT Codes	Cost Report Treatment	Totals
Laboratory Tests	80048-87880 99000 G0103	Count the total number of procedures and calculate the number of hours providing these services. Reclassify this cost as non-allowable expense.	
Venipuncture (Lab Draws)	36415	Lab Draws are RHC services effective 1/1/2014 and are an allowable expense on the RHC cost report. Do not bill to Part B. They are an incident to service.	
Radiology Tests	70000s	Count the total number of procedures and calculate the number of hours providing these services. Reclassify this cost as non-allowable expense.	
Technical components billed to Part B and paid fee for services		Count the total number of procedures and calculate the number of hours providing these services. Reclassify this cost as non-allowable expense	

Billing and Coding Crosswalk Cheat Sheet

Service	Example Coding CPT	Example Billing HCPCS	Payment	Cost Report Visit?	Allowable Medicare Cost?	Notes
Medicaid Visit (in some states)	99213 (QVL)	T1015	AIR	Yes	Yes	Only count 1 visit on your RHC Cost Report
Telehealth Visit	99213	G2025	\$98.27	No	No	Medicaid may pay AIR
Mental Telehealth Visit (starting in 2022)	90834	90834 CG 95	AIR	Yes	Yes	Keep records on the costs of two different types of telehealth visits
Virtual Communication Services (G0071)	99421	G0071	\$23.72	No	No	Exclude cost on cost report.
Chronic Care Management	99484	G0511	\$77.94	No	No	Exclude cost on cost report.

Note: The CPT Code column is not an all-inclusive list of CPT codes.

Summary Table for Counting Visits

Description	UB-04	1500*	Incident to	CR Visit	CR Allowable Cost	AIR
Office Visits – See QVL for CPT Codes	X			X	X	X
Lab Services		X				
Technical Components		X				
Hospital Services		X				
Telehealth (Not Mental Health)	X					
Telehealth – Mental Health	X			X	X	X
Chronic Care Management (G0511)	X					
Lab Draw (36415)	X		X		X	
Allergy Shots, Injections, Home Care Plan oversight, Diabetic & Nutritional counseling	X		X		X	
Medicare Preventive Services # (See Table)	X			X	X	X

* Provider-based RHCs will bill using the UB-04 and the hospital's outpatient NPI.

Preventive Services that qualify for the AIR are listed here: <https://www.cms.gov/Medicare/Medicare-Fee-for-Service-Payment/FQHCPPS/Downloads/RHC-Preventive-Services.pdf>