### Comparison: Medicare’s “Incident-To” vs. “Split / Shared” Visits

Medicare “Incident-to” billing under the supervising attending physician’s name and NPI\(^1\) number is an option when a non-physician provider (NPP)\(^2\) and an attending physician collaborate on a patient visit in a physician office setting, but only when certain requirements have been met.

Medicare allows certain types of services to be “split or shared” between a physician and non-physician provider (e.g., billable NPs, CMWs, etc.) in hospital settings. Medicare’s “split/shared” evaluation and management (E/M) visit is defined as a medically necessary patient encounter in which the physician and a qualified NPP each personally perform a substantive portion of an E/M visit (all or some portion of the history, exam or medical decision making components of an E/M service) face-to-face with the same patient on the same date of service.

The following table provides a comparison of the two billing rules and general documentation requirements.

**Disclaimer:** The table is intended to provide coding and documentation guidance for professional fee billing involving non-physician providers. It is not all inclusive of Medicare regulations. NPP services are subject to state licensure, standards of practice and Medical Staff credentialing. Refer to the CMS / Medicare and Medi-Cal websites to review payer program manuals and billing instructions.

<table>
<thead>
<tr>
<th>#</th>
<th>General Information</th>
<th>“INCIDENT TO” VISIT</th>
<th>SPLIT / SHARED VISIT</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Physician Office Setting (POS = 11)</td>
<td>Hospital Settings (POS = 21, 22, 23)</td>
</tr>
<tr>
<td>1</td>
<td>Definition</td>
<td>Incident to a physician’s professional services means that the services are 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.</td>
<td>A split / shared visit is a medically necessary encounter with a patient, where the physician and a qualified NPP each personally perform a substantive portion of an E/M visit face-to-face with the patient on the same date of service.</td>
</tr>
<tr>
<td>2</td>
<td>Allowed Settings / Place of Service Codes (POS)</td>
<td>• Office – Established patient (POS=11)</td>
<td>• Hospital Inpatient (POS=21) • Hospital Outpatient &amp; Observation (POS=22) • Emergency Department (POS=23)</td>
</tr>
<tr>
<td>3</td>
<td>Non-Allowed Services / Settings (POS)</td>
<td>The following types of encounters are NOT eligible for Medicare “Incident-to” billing: • Office Visit: New Patient (POS=11) • Office Visit: Established patient with a new problem (POS=11) • Consultation services (any setting), 99241-99245 • Hospital Inpatient / Outpatient Visits (POS=22,21) • Emergency Department (POS=23)</td>
<td>The following types of encounters are NOT eligible for Medicare “split /shared” billing: • Consultation services (any setting), 99251-99255 • Procedures • Critical care services (99291-99292). Medicare does not permit split-shared “critical care” visits.</td>
</tr>
</tbody>
</table>

\(^1\) NPI = National Provider Identification Number  
\(^2\) “Non-Physician Practitioners” (NPPs) refers to licensed clinical providers who are registered and credentialed with both UCSD Medical Center’s Medical Staff Administration and with UCSD Medical Group for professional fee billing. Refer to UCSD Health System policy, MCP 523.2, Allied Health Practitioners, for details regarding credentialing procedures for NPPs, e.g., NP, PA, CNS, CNM, and CP (clinical psychologist).
### Comparison: Medicare Incident-to vs. Split/Shared Visits

<table>
<thead>
<tr>
<th>#</th>
<th>General Information</th>
<th>“INCIDENT TO” VISIT Physician Office Setting (POS = 11)</th>
<th>SPLIT / SHARED VISIT Hospital Settings (POS = 21, 22, 23)</th>
</tr>
</thead>
</table>
| 4  | General Requirements | - The service provided must be reasonable and medically necessary, must be within the NPP's scope of practice, as defined in state law where he/she practices; and performed in collaboration with a physician.  
- NPP must be salaried or employed by (or independent contractor) the physician, physician’s group, or physician’s employer.  
- Supervising physician must be physically present in the same office suite and be immediately available to render assistance if that becomes necessary.  
- An Office/Clinic must have identifiable boundaries when part of another facility and services must be furnished within the identifiable boundary.  
- Physician performed the initial service & subsequent services of a frequency which reflect his/her active participation in and management of the course of treatment.  
- Documentation: The professional identity of the staff furnishing the service must be documented and legible. A physician co-signature is helpful to demonstrate on-site supervision.  
- Sample “Incident to” Note by NPP: The NPP note should indicate the reason for visit, services provided, reference the Attending MD’s care plan of MM/DD/YYYY and follow-up plan, any discussions with the MD, and ideally the name of the on-site supervising MD.  
- Only one note is required. NPP’s | - The service provided must be reasonable and medically necessary, must be within the NPP’s scope of practice as defined in state law where he/she practices; and performed in collaboration with a physician.  
- Physician & NPP are from the same group practice, or employed by the same Group employer. NPP must be credentialed and able to bill independently through the Group. (Either person may bill, but not both.)  
- Physician provides a face-to-face portion of the E/M encounter with the patient. NOTE: If physician only participated in the service by reviewing the patient’s medical record, then service must be billed under the NPP’s NPI #.  
- Split / shared visit may not be performed as a consultation service in any setting.  
- Documentation: It is NOT sufficient for MD to state “seen and agree” or countersign the NPP’s note without a separate physician note. Physician must specifically document what services he/she has personally provided.  
- Sample Shared / Split Visit Note by MD:  
  “Patient seen and examined, findings from my exam are _____. I agree with NPP’s note and care plan as documented. Signed I.M. Attending MD”  
- Two separate notes required. NPP + MD notes. |
| 5  | CPT Codes | CPT 99211 – 99215, established patient, office visit | - 99201 – 99205, New Outpatient  
- 99211 – 99215, Established Outpatient  
- 99281 – 99285, Emergency Visit  
- 99217 – Observation Care Discharge  
- 99218 – 99220, Observation Care, Per Day  
- 99221 – 99223, Initial Hospital Admission  
- 99231 – 99233, Subsequent Hospital Care  
- 99234 – 99236, Observation or Inpt Hosp. Care  
- 99354 – 99359, Prolonged Services |
EXAMPLES

“Incident To” Visits – Physician Office Setting (POS = 11):

1. NP treats an established Medicare patient with an established problem in the office. The supervising physician is in the same office suite, immediately available to render assistance. The incident-to requirements are met. Either the supervising attending physician or the NPP may bill for the service.

2. An established Medicare patient with hypertension schedules a follow-up appointment for blood pressure check and during the visit reports a new problem, pneumonia. The NP evaluates the patient and documents a thorough exam and care plan to treat both conditions. The attending physician was present in the clinic at the time the patient was seen, but did not evaluate the patient’s newly reported problem. The visit may only be billed in the NP’s name and NP’s NPI#. Explanation: Although the MD initiated the plan of care for hypertension, the patient reported a new problem which was not incident to the previous care plan.

3. NP treats an established Medicare patient in the office for a known condition, while the collaborating physician is providing inpatient services at the hospital. In this example, the office visit service must be reported using the NP’s NPI #, since the supervising physician was not in the suite.

“Split / Shared” Visits – Hospital Settings (POS = 21, 22, 23):

4. Hospital Outpatient Clinic (POS = 22): NP performs and documents a portion of an E/M encounter for an established Medicare patient (e.g., history and exam). The attending physician briefly examines the patient, reviews the NP’s note, discusses the plan and documents a separate note. Since both the NP and attending MD rendered a face: face service to the patient, the attending MD may bill for the service under the split / shared visit rule. The level of service is determined based on medical necessity and their combined notes.

5. Hospital Inpatient (POS = 21): A NP working on the Medicine GI service rounds on a hospital inpatient in the morning and documents the visit in the chart. Later that same day, the Medicine GI attending physician visits with the patient (face-to-face visit), reviews the NP’s note and documents an interval history and confirms the plan of care. Either provider may bill for the combined E/M visit that day; however, only one provider may bill, not both. The attending MD may bill for the inpatient visit under the split / shared visit rule. The level of service is determined based on medical necessity and their combined notes.

6. Hospital Inpatient (POS=21): Hospital inpatient E/M service is independently performed and documented by a NPP, with the physician later making rounds, reviewing and/or co-signing the notes. The service must not be billed under the physician's name or NPI# and does not qualify as a split/shared visit. The service must be billed under the NPP's name and NPI number.

7. Emergency Department (POS = 23): In the ED, a Medicare patient is treated for chest pain. The NP documents a portion of the ED visit, and the attending ED physician finished the encounter by documenting the patient exam and care plan. Since the split / shared visit rule criteria were met, the attending ED physician may bill for an ED visit based on their combined notes.

REFERENCE LIST


2. CMS Medicare “Incident to” Payment Rules
   — Medicare Benefit Policy Manual, Pub 100-2, Ch. 15, Sec 60.1, 60.2, & 60.3
   — Medicare National Coverage Determinations Manual, Pub 100-3, Ch. 1, Part 1, Sec 70.3.
   — Medicare Claims Processing Manual, Pub 100-4, Ch. 12, Sec 30.6.13; Ch.15, § 60; Ch.6 § 20.4.1.

3. CMS Medicare Split/Shared Visit Payment Rules
   — Medicare Claims Processing Manual, Pub 100-4, Ch. 12, Sections: 30.6.1; 30.6.10; 30.6.13 H.