**Incident-to**

**Incident-to applies specifically to Medicare outpatient billing.** In these circumstances, incident-to describes services furnished by a non-physician practitioner (NPP), as directed in advance by a physician, to a patient with an established care plan for whom the provider is regularly and actively following for ongoing care.

- Services billed incident-to are reimbursed at 100% of the physician fee schedule.
- Covered services provided by NPPs are reimbursed at 85% of the physician fee schedule.

To meet incident-to guidelines, the physician must evaluate the patient and document that the ongoing care provided by the NPP is integral to the course of treatment for that patient. Any service performed by an NPP and billed incident-to a physician must be deemed reasonable and necessary, and within the scope of Medicare coverage.

New patients to the practice are not eligible to receive incident-to services because the physician must initiate treatment. If an established patient with an established problem and treatment plan presents to an NPP for care, do not bill the service incident-to:

- If a change in the treatment plan is determined;
- If the provider is not actively involved in the patient’s ongoing care; or
- If a new problem arises during the encounter.

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**Incident-to Decision Tree**

The purpose of the incident-to self-service tool is to assist providers with understanding the CMS Part B incident-to requirements and applying the rules to their individual given patient/provider circumstances, and to understand documentation requirements.

*Use of this tool is not a guarantee of coverage nor meant to imply coverage, but rather is intended to be a tool to assist providers in understanding coverage criteria and applying those criteria based on self-reported circumstances of a given patient encounter. Medicare will continue to require that all documentation and coverage requirements are met.*

*Note:* See your state scope of practice rules for nurse practitioners and physician assistants.
Incident-to Decision Tree

**Does the NPP represent an expense to the practice?**
- **NO**: DO NOT bill incident-to.
- **YES**
  - **Is the service provided in a physician office?**
    - **NO**: Incident-to services are defined as services that are furnished incident-to a physician’s professional service.
    - **YES**
      - **Is the visit for a new patient?**
        - **NO**: DO NOT bill incident-to. The attending provider must perform bill under the provider.
        - **YES**
          - **Is this an established patient with an established plan of care?**
            - **NO**: DO NOT bill incident-to. Direct supervision is required.
            - **YES**
              - **Is the supervising provider or another physician from the group in the office?**
                - **NO**: If both practitioners document their portion correctly, you can add the documentation as one and bill under the physician’s PIN as a shared E/M visit. The visit must meet all other incident-to criteria.
                - **YES**
                  - **Did the physician and the NPP share the visit, each performing any face-to-face portion of the E/M encounter?**
                    - **NO**: Bill the service incident-to under the supervising physician’s PIN. If the supervising physician is not the ordering physician, include the ordering physician’s PIN.
                    - **YES**: