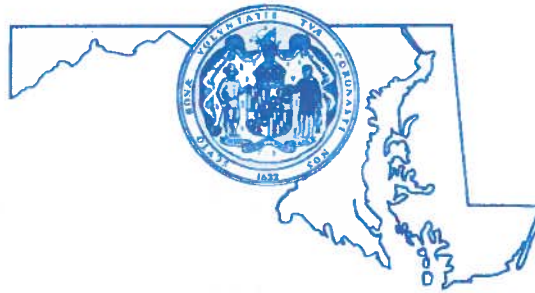


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Department of Health and Mental Hygiene

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**Health Services Cost Review Commission**

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Regulation Compliance

**TO:** Chief Financial Officers of Hospitals with Fiscal Year Ending June 30, 2016 and August 31, 2016

**FROM:** Dennis N. Phelps, Associate Director, Audit & Compliance

**DATE:** June 10, 2016

**RE:** Special Audit Procedures to be Performed by the Independent CPA's of all Maryland Hospitals

On June 9, 2016, the Commission staff met with the Maryland Hospital Association's Financial Technical Issues Task Force to review this year's Special Audit Procedures. Attached is the final version of the Special Audit Procedures.

The Special Audit Procedure Report will be due 140 days from the close of the fiscal year or November 17, 2016 for June 30<sup>th</sup> fiscal year hospitals, and January 18, 2017 for August 31<sup>st</sup> fiscal year hospitals.

In procedure C-1, the three specific departments to be reviewed by the outside auditors for acute hospitals are Radiology- Diagnostic (RAD), Respiratory Therapy (RES) and Radiology-Therapeutic (RAT). The departments to be reviewed for private psychiatric hospitals are Family Therapies (FTH) and Individual Therapies (ITH). If the hospital does not have one of the departments selected for review the alternate is Physical Therapy (PTH).

Procedure F calls for the Commission to supply the auditor with a sample of inpatient medical abstracts (for both acute and private psychiatric hospitals) as well as ambulatory surgery medical records abstracts. These samples are to be compared with hospital's billing records.

Alternative Rate Setting- To be performed at the end of the Related Entity's Fiscal Year (To be submitted under separate cover)

Audit procedures are to be performed on HSCRC approved Alternative Method of Rate Determination arrangements. The audit procedures to be performed on procedure-based or case based bundled rates arrangements have been added as step I. The audit procedures to be performed on capitation and global price arrangements are included in Supplement I. These audit

procedures involve visiting the risk-taking hospital related entity in order to ascertain the accuracy of the information reported in the HSCRC mandated reports. In procedure A-4, capitation, the three expense centers from schedule AR1 to be reviewed by the auditors are: Med/Surg/Ped/Def, line 10; Emergency Department, line 21, and Imaging, line 31. The alternative, if one of the centers selected for review had no activity, is Pharmacy, line 40.

#### Consolidated Financial Statements

Special Audit Procedures to be performed by independent CPA's for hospitals filing consolidated financial statements.

#### Special Procedures- Supplementary Schedules to Audited Financial Statements

- Identify the methodologies used to allocate cost i.e. overhead, capital etc., in the supplementary schedules appended to the audited financial statements.
- Determine that the allocation methodologies were utilized consistently and accurately.
- Review the appropriateness of the allocation methodologies utilized and disclose whether the resulting cost allocations appear to be reasonable.

#### Supplemental Schedule UR6-A Physician Part B Services

Beginning with the FY 2016 Annual Filing, hospitals will be required to submit a Supplemental Schedule UR6-A Physicians Part B Services detailing expenses related to hospital based and non-hospital based Part B physicians. A reconciliation of this schedule to the Schedule UR6 of the Annual Report of Revenue and Volume will be required beginning with the FY 2016 Special Audit Procedures. A copy of the supplemental schedule and instructions is provided in the attachments to this memo.

Please have your auditors contact Chris Konsowski or Chris O'Brien to obtain case mix data (Procedure F), quarterly reports for Hospice samples (Procedure J), quarterly reports for Cosmetic Surgery (Procedure N) and AR1, AR2 and AR3 schedules. Chris Konsowski can be contacted at 410-764-2579 or via e-mail to [chris.konsowski@maryland.gov](mailto:chris.konsowski@maryland.gov). Chris O'Brien can be reached at 410-764-3675 or [chris.obrien@maryland.gov](mailto:chris.obrien@maryland.gov).

Enclosure(s)

**HEALTH SERVICES COST REVIEW COMMISSION**  
**SPECIAL AUDIT PROCEDURES**

A. Expenses

1. Review the reconciliation of the base year actual expenses on Schedules UA, C, D, E-1 thru E-9, F-1 thru F-4, OADP1, P2I, P3I, P4I, P5I and UR1 thru UR10 of the budget submission financial statements.
  - Prepare a summary worksheet, in the format described in Attachment A, disclosing the reconciling items between the Rate Review System and the audit trial balance. This reconciliation worksheet must be included in your report.
2. During cash disbursements and payroll compliance testing, perform attribute statistical sampling (using a 95% confidence and 5% maximum error rate) to test departmental classification of expenses. List results of testing, including the number of test items and number of error occurrences.

B. Revenue

1. Review the reconciliation of the base year actual revenue for the year by department as accumulated on the monthly Experience Report to the year-end trial balance.
  - Verify that **only** regulated revenue has been reported on the Monthly Experience report.
  - Prepare a summary worksheet in the format described in Attachment B, disclosing the reconciling items between the departmental revenue reported on the monthly submission and the year end trial balance. This reconciliation worksheet must be included in your report.
  - List the amount and a description of all classifications made in reconciling revenue between the monthly and the year end trial balance. **This is to be included in your report in journal entry form.**
2. Review Schedule RE-R, Statement of Revenues and Expenses- Reconciliation to audited financial statements.
  - Verify that the reconciliation is complete and accurate. Trace the revenue, deductions from revenue and expenses to the general ledger.
  - Determine by inquiry of the appropriate personnel and review of applicable hospital records that the classification of revenue and allocation of expenses are in conformance with HSCRC regulation and policy. Report results of your inquiry in detail.

C. Statistics

1. For three (3) departments (two departments for private psychiatric hospitals) as stipulated by the Executive Director of the Commission.
  - Determine by inquiry of the appropriate clinical and financial personnel and reference to department source data that the department is using the standard unit of measure as prescribed in the Health Services Cost Review Commission's Accounting and Budget Manual. Please review any variances found with hospital staff and note how the hospital is going to fix the variances noted.
  - Utilize a representative sample of the procedures from one month's data. A selection of the high volume procedures that constitute at least 50% of the department's volume is recommended.
    - Trace the number of units reported to the HSCRC on the monthly PS schedule per procedure to the number of units assigned in Appendix D of the manual.
    - Submit a list of discrepancies found.
    - For each of the discrepancies, determine how long the incorrect number of units has been utilized for reporting and billing purposes.
  - Obtain a list from the appropriate clinical and financial personnel of procedures, **performed in the ancillary department**, for which the units of service were assigned "By Report". Provide this list to the Commission in Excel format with the submission of this report. List **all** of the procedures in your report as follows:

<u>CPT Code</u>	<u>Descriptions</u>	<u>RVUs Assigned</u>
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- Summarize the actual base year department statistics (inpatient, outpatient and total) by month and reconcile them to the base year units as reported on the hospital's monthly Experience Report and to the total reported on Schedule V3, Line O of the Annual Report. Test a two (2) month's accumulation of these statistics by tracing them to the source document data to the monthly and Annual Reports. Identify the source document.
- In order to ensure that patients are charged appropriately and that the HSCRC receives accurate data, hospitals are directed to establish procedures to review their Charge Master on at least an annual basis. Please review these procedures and obtain from the Chief Financial Officer written verification as to when the charge master was last reviewed and whether or not processes have been established to regularly review the hospital's Charge Master.
- Obtain a copy of the Hospital's Charge Master Review procedures. Include these procedures in your report.

## D. Wage and Salary Survey

### 1. Hours (Column 1)

- Compare the hours paid by job classification in the referential pay period from the hospital's source documents with hours reported on each job classification line (01 to 76) of the Wage, Salary and Fringe Benefits Summary.
  - Submit a listing of discrepancies found.
  - Reconcile the total hours paid (Line 77) to the source document and submit a list of discrepancies.

### 2. Expenses (Columns 2 and 3)

- Compare the base wage and salaries paid by job classification in the referential pay period from the hospital's source document with the base wages and salaries reported on each job classification of the Wage, Salary and Fringe Benefits Summary.

Prepare and submit a listing of discrepancies.

- Verify that the base wages and salaries included on the Wage, Salary and Fringe Benefits Summary Line 77 do not include base wages paid to residents, interns, physicians and students.
- Reconcile the total base wages and salaries paid (line 77) to the source document and submit a list of discrepancies.

### 3. Employee Wage Increases

- From an inquiry of the hospital's personnel department:
  - Determine the date or dates on which the hospital granted wage increases to its employees.
  - Determine the scope of each wage increase. For example, did the wage increase apply to all employees or was it only granted to specific group of employees (e.g., union employees or nurses).
  - Determine if any of the wage increases were retroactive in nature. Exclude increases retroactive to employees' anniversary or service date in the prior year.
- Report the results of your inquiries in your report.

### 4. Related Entity Employees

- Determine if any of the hospital's administrative, financial, patient accounting or other functions are provided by employees of a related entity of the hospital and whether the data associated with these employees are reported on the wage and salary survey.
- If so, determine by obtaining from the appropriate hospital representative, documentation that only the hours/wages for services associated with the regulated activities of the hospital are included in the wage and salary survey.
- Determine that the hours on lines Q and S of the Fringe Benefits Calculation include the related entity employees reported on the Wage, Salary and Fringe Benefits Summary.
- Determine that the salaries on line V of the Fringe Benefits Calculation include the related entity employees reported on the Wage, Salary and Fringe Benefits Summary.

#### 5. Audit of Detail Supplemental Data

- Compare the hours and wages reported for contract nurses to the hospital's source documents\* with the detail schedule submitted to the Commission.  
\* Specify the source document.

#### E. Audit of Rates for Non-Physician Services provided to Hospital Inpatients offsite of The Hospital by Third Party Contractors

As a result of the "Rebundling" regulations, COMAR 10.37.03.09, approved as emergency regulations by the HSCRC, effective November 19, 1984, an audit must be made by an independent CPA of the charges of the third-party contractors to hospital inpatients for non-physician services provided offsite of the hospital. The auditor will determine whether the contractor is in compliance with section (D) of the regulation.

Section (D) is as follows:

The sum of 1) the rate charged to a hospital inpatient and 2) the professional component, if any, on average, shall be not greater than that charged on average, by the third-party contractor to its other patients for the sum of both components of the same service.

1. Summarize for each "rebundled" service whose total annualized charges for hospital patients exceeds \$100,000 with the exception of Lithotripsy services in which case annualized charges must exceed \$50,000, from the third-party contractors' records, the total units and revenue associated with "Rebundled" services, divided into Part A, technical portion and Part B, physicians' professional services. Compute the average charge for each component and the combine average per unit. Where there is multiple third-party contractors

providing the same service, those contractors whose total annualized charges for hospital patients do not exceed \$33,000 may be exempted from this requirement.

2. Summarize, from the third-party contractor's records, the charges billed to the contractor's other patients for the same services. Divide this data Part A and Part B components and compute the individual and combined averages per unit.
3. Compare the average combined Part A and Part B inpatient charge per unit with the average combined outpatient charge per unit (show comparison of average charges).
4. Trace the "Rebundled" services Part A charges to the hospital's billing records.
5. In its report the accountant will describe the results of his work and the data compiled will be summarized using Attachment D.

F. Case Mix Data

Acute Hospital- Inpatient

1. The Commission staff will supply the auditor with a sample hospital of medical record abstracts from the Commission's database. The sample listings will include the following information for each patient:
  - Patient medical records Number
  - Third Party Payor (i.e., Medicare Fee for Service, Medicare Managed Care, Medicaid, Blue Cross and Other)
  - Zip Code
  - Total Patient Charges
  - Daily hospital services and admission services charges
  - Operating room charges
  - Admission from the Emergency Room
2. For each patient, the auditor will verify back to the hospital's billing records for items:
  - That the major third party payor classification on the Commission's listing agrees with the hospital's billing records. If errors in payor classification exceed 5% of cases, list the number of errors by category, i.e., self pay should be Medicaid, etc. (show percentage of all errors and a percentage less errors involving Medicaid admissions).
  - That the zip code on the Commission's listing agrees with the Hospital's billing records. List all zip code errors showing incorrect zip code and correct zip code.
  - That the total patient charges, for regulated services, agree with the hospital's billing records.

- That the total Daily Hospital services and Admission Services charges agree with the hospital's billing records.
- That the total Operating Room charges agree with the hospital's billing records.
- Whether there are Emergency Service charges on the hospital's billing records for each case coded as "Admitted from Emergency Room" in the case mix sample.

(Differences in dollar amounts in bullets 3 through 6 above, which are less than 1% should not be counted as errors.)

3. In its report the auditor will describe the results of this work and the data compiled will be summarized in the following manner:

a. Hospital Name	Total Charges per HSCRC Computer Listing	Verified Final Charges	Difference Over (Under)	Percentage Variances
b. Hospital Name	Case Mix Sample Size	Number of Variances in Charges Reported	Error Rate	Number of Variances in Payor Sources Error Rate
c. Hospital Name	Case Mix Sample Size	Var in Daily Serv. & Adm. Charges	Error Rate	Num. of Var. in Oper. Room Charges Error Rate
d. Hospital Name	Number of Cases coded as admitted from ER	Number of cases coded as admitted from E/R without ER charges	Error Rate	

Private Psychiatric Hospitals

1. The Commission staff will supply the auditor with sample by hospital of medical records abstracts from the Commission's database. The sample listing will include the following information for each patient:
- Patient Medical Records Number
  - Third Party Payer (i.e., Medicare Fee for Service, Medicare Managed Care, Medicaid, Blue Cross and Other)
  - Zip Code



- Total Patient Charges
- Daily hospital services and admission services charges
- Therapy charges

2. For each patient, the auditor will verify back to the hospital's billing records for items:

- That the major third party payor classification on the Commission's listing agrees with the hospital's billing records. If errors in payor classification exceed 5% of cases, list the number of errors by category, i.e., self pay should be Medicaid, etc.
- That the zip code on the Commission's listing agrees with the Hospital's billing records. List all zip code errors showing incorrect zip code and correct zip code.
- That the total patient charges, for regulated services, agree with the hospital's billing records.
- That the total Daily Hospital services and Admission Services charges agree with the hospital's billing records.
- That the therapy charges agree with the hospital's billing records.

(Differences in dollar amounts in bullets 3 through 5 above, which are less than 1% should not be counted as errors.)

3. In its report the auditor will describe the results of this work and the data compiled will be summarized in the following manner:

a. Hospital Name	Total Charges per HSCRC Computer Listing	Verified Final Charges	Difference Over (Under)	Percentage Variances
b. Hospital Name	Case Mix Sample Size	Variations in Charges Reported	Error Rate	Number of Variations in Payor Sources Error Rate
c. Hospital Name	Case Mix Sample Size	Number of Var in Daily Serv. & Adm. Charges	Error Rate	Num. of var. in Therapy Charges Error Rate

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## Ambulatory Care

1. The Commission staff will supply the auditor with sample by hospital of medical records abstracts from the Commission's database. The sample listing will include the following information for each patient:

- Patient Medical Records Number
- Third Party Payer (i.e., Medicare Fee for Service, Medicare Managed Care, Medicaid, Blue Cross and Other)
- Zip Code
- Operating Room and Same Day Surgery Charges
- Clinic and Emergency Department Charges
- Observation Charges
- Medical Surgical Supplies Charges
- Drugs Charges
- Other Charges

2. For each patient, the auditor will verify back to the hospital's billing records for items:

- That the major third party payor classification on the Commission's listing agrees with the hospital's billing records. If errors in payor classification exceed 5% of cases, list the number of errors by category, i.e., self pay should be Medicaid, etc.
- That the zip code on the Commission's listing agrees with the Hospital's billing records. List all zip code errors showing incorrect zip code and correct zip code.
- That the total patient charges, for regulated services, agree with the hospital's billing records.
- That the total Operating Room and Same Day Surgery charges agree with the hospital's billing records.
- That the total Clinic and Emergency Department Charges agree with the hospital's billing records.
- That the total Observation charges agree with the hospital's billing records.
- That the total Medical Surgical Supplies charges agree with the hospital's billing records.
- That the total Drugs charges agree with the hospital's billing records.
- Identify and report the charges in the "Other Charges" category.

(Differences in dollar amounts in bullets 3 through 9 above, which are less than 1% should not be counted as errors.)

3. In its report the auditor will describe the results of this work and the data complied will be summarized in the following manner:

a	Hospital Name	Total Charges per HSCRC Computer Listing	Verified Final Charges	Difference Over (Under)	Percentage Variances	
b	Hospital Name	Sample Size	Case Mix in Charges Reported	Error Rate	Variances in Payor Sources	Variances Error Rate
c	Hospital Name	Case Mix Sample Size	Number of Var in O/R and SDS Charges	Error Rate	Number of Var. in MSS Charges	Error Rate
d	Hospital Name	Case Mix Sample Size	Number of Var in CL and EMG Charges	Error Rate	Number of Var. in CDS Charges	Error Rate

**G. Uncompensated Care and Denials Reconciliation**

1. Maryland hospitals report deductions from patient revenue in their required annual filings. The deduction categories include charity care, bad debts, contractual adjustments, denials and other deductions from revenue. See Attachment E for a copy of the relevant section of the HSCRC Accounting and Budget Manual.
  - Perform an analysis of the bad debt write off activity in excess of \$1,000 but not less than 50% of the total dollars written off, for a calendar month of the fiscal year. Determine that accounts unpaid by third party payors for medically unnecessary care are not included. Obtain a letter of representation from the Patient Accounting Manager and Chief Financial Officer that the bad debt expense does not include medically unnecessary care, denials or other courtesy discounts provided to police, fire, hospital employees, etc.
  - Disclose in your report whether or not the hospital maintains these denials
  - in a separate account pending final resolution of appeal.

2. For fiscal year 2016, provide reconciliation between the amount of uncompensated care per the hospital's audited financial statements and trial balance.
3. For fiscal year 2016, provide reconciliation between the amount of uncompensated care per the hospital's trial balance and that reported on Schedule PDA of the Annual Report of Revenues, Expenses and Volumes.
4. Reconcile the Charity Care amount per the audited financial statements to the hospital's supporting documentation. Provide reconciliation between the hospital's trial balance and that reported on Schedule RE Line G Column 3 of the Annual Report of Revenues, Expenses and Volumes. Note any differences.
5. For fiscal year 2016, provide reconciliations between the amount of denials per the hospital's trial balance and that reported on Schedule RE of the Annual Report of Revenue, Expenses and Volume and the quarterly Denials Report.

The reconciliations shall be provided in the following format:

Audited Financial Statement

Bad debts	\$
Charity Care	_____
Uncompensated Care	\$

Trial Balance

Bad Debt Write-offs	\$
Charity Write-offs	
Change in Balance Sheet Reserve	
Bad Debt Recoveries	
* Other	_____
Uncompensated Care per Trial Balance	\$
* Explain in Detail	

Annual Report of Revenues, Expenses and Volumes

Uncompensated Care- Schedule PDA	\$
Unregulated Charity & Bad Debts*	
Uncompensated Care Fund	
** Other	_____
Uncompensated Care per Annual Report	\$

Denials

Denials per the Trial Balance

\$ \_\_\_\_\_

Schedule RE Line H2 Column 3,

Annual Report of Revenues, Expenses and Volumes

\$ \_\_\_\_\_

Quarterly Denials Report

\$ \_\_\_\_\_

\*\*\*Variance

\$ \_\_\_\_\_

\* Hospitals with unregulated services are expected to have unregulated bad debts

\*\* Explain in detail

\*\*\*Explain in Detail the Variance

6. Determine by inquiry of the appropriate hospital personnel and report whether bad debt write-offs include denials, collection agency's or attorney's expenses.

H. Financial Assistance, Credit & Collection Policies and Recoveries

Financial Assistance

1. Hospitals are required by regulation to post notices in conspicuous places throughout the hospital describing their financial assistance policy and how to apply for free and reduced-cost, medically necessary care.
  - Determine whether such notices are posted.
  - Describe the content of the notices and list where they are posted in the hospital.
  - Determine by inquiry of the appropriate hospital personnel if patients are informed of the availability of financial assistance in any way other than by the posted notices.
2. Hospitals are required by regulation to develop an information sheet that shall be provided to the patient, the patient's family, or the patient's authorized representative before discharge; with the hospital bill: and on request.
  - Determine if an information sheet is provided before discharge; with the hospital bill; and upon request

- Does the information sheet include the following items:
    - Description of the hospital's financial assistance policy;
    - Description of patient's rights and obligations with regard to hospital billing and collection;
    - Contact information for the individual or office at the hospital that is available to assist patient or the patient representative in understanding the hospital bill and how to apply for free and reduced cost care;
    - Contact information for the Maryland Medical Assistance Program;
    - Statements that physician charges are not included in the hospital bill and are billed separately.
3. Review the hospital's Financial Assistance Policy (provided by the HSCRC) Select a representative sample of 50 cases, from the period April 1st through June 30, 2016 of patients who have applied for financial assistance. The sample shall include both patients approved for financial assistance and those who were denied.
- Determine whether the Financial Assistance Policy was followed:
    - Provide the number of cases and percentage of sample in which the policy was followed 100%.
    - Provide the number and percentage of cases in which the policy was not followed.
    - When the policy was not followed, provide examples of deviation from the policy and their frequency.
4. Determine by inquiry of the appropriate personnel whether or not the Hospital is participating in the Medicaid "Hospital Presumptive Eligibility" provision of the Affordable Care Act.
- If the Hospital is not participating, ascertain and report the reason why they are not participating.
  - For participating hospitals, ascertain and report the process utilized to obtain the necessary patient information to implement the presumptive eligibility process.
  - Report the number of patients that have applied for presumptive eligibility in FY 2016.

#### Credit and Collection Policy

Review the hospital's Credit & Collection Policy (provided by the HSCRC). Select a representative sample of 50 cases that have required collection effort within the last twelve months. The sample shall include both inpatient and outpatient cases and shall include cases from insured as well as self-pay patients, as well as patients who have

been granted partial financial assistance, if applicable.

- Determine whether the Credit and Collection Policy was followed:
  - Provide the number of cases and percentage of sample in which the policy was followed 100%
  - Provide the number and percentages of cases in which the policy was not followed.
  - When the policy was not followed, provide examples of deviation from the policy and their frequency.

#### Recoveries

Select a representative sample of 50 cases from the period April 1<sup>st</sup> through June 30, 2016 where recoveries of bad debts were made (add cases from prior recent calendar quarters to reach sample size if necessary).

- Determine if the hospital's uncompensated care for the year of recovery was reduced by the full amounts recovered and that the recovered amount is not reduced by collection agency fees or other collection expenses:
  - Provide the number of cases and the percentage of the sample in which any part of the recovery was applied to the hospital's bad debt expense or reserve;
  - Of the cases where all or part of the recovery was applied to the hospital's bad debt expense or reserve:
    - 1) Provide the number of cases and percentages of the sample in which the gross amount of the bill recovered was applied to the hospital's bad debt expense or reserve; and
    - 2) Provide the number of cases and percentages of the sample in which the gross amount of the bill recovered was not applied to the hospital's bad debt expense or reserve.

#### 5. DCFA- Debt Collection/Financial Assistance Report

- Debt Collection
  - 1) Verify the names of the collection agency(s) listed against hospital records.
  - 2) Verify the number of liens listed against hospital records.
  - 3) Verify the number of extended payment plans against hospital records. Note: Extended patient payment plans exceeding 5 years should be reported.

- Financial Assistance
  - 1) Verify the number of applications for financial assistance listed against hospital records.
  - 2) Verify the number of applications for financial assistance approved against hospital records.

#### I. Hospice General Inpatient Services

In March 2001, the Commission approved a Demonstration Project for the provision of general inpatient care to hospice patients to registered Medicare Hospice patients at Maryland hospitals. The project was approved with the following provisions:

- Hospices must bill HSCRC approved rates;
  - Hospital may agree to accept reimbursement on a per diem amount other than HSCRC approved rates;
  - The balance remaining of the hospital bill for each individual hospice patient after payment of the agreed amount must be written off by the hospital as a voluntary contractual allowance. These voluntary contractual allowances may not be included as uncompensated care in reports submitted to the HSCRC.
1. Determine by inquiry of appropriate hospital personnel and report whether or not the hospital has signed an agreement to provide inpatient services to hospice patients. Provide a list of hospices involved in the agreement.
  2. Obtain the following data from the hospital records and reconcile the data to the hospital's quarterly reports:
    - the number of hospice patients admitted in FY 2016;
    - the total of HSCRC approved charges billed for inpatient services provided to hospice patients;
    - the total reimbursement received on behalf of hospice patients;
    - the amount of revenue written off associated with the difference between HSCRC charges billed for inpatient services provided to hospice patients and the total reimbursement received on behalf of hospice patients;
    - the account to which the revenue, described in bullet 4 above, was written off.

#### J. Outpatient Plastic/Cosmetic Surgery

1. Reconcile Columns 2-5 of the hospital's Outpatient Plastic/Cosmetic Surgery Pricing worksheet to their Plastic/Cosmetic Surgery quarterly reports.
2. Ensure that the total difference in Col. 6 per the Outpatient Plastic/Cosmetic Pricing worksheet agrees with the hospital's Cosmetic Surgery contractual allowance account.



**K. Audit of Trauma Costs**

Hospitals with designated trauma centers incur incremental trauma costs to meet the Maryland Institute for Emergency Services System (MIEMMS) regulatory requirements. Such incremental costs are the costs associated with operating a hospital with a designated trauma center that are over and above the costs normally associated with hospitals that do not have a designated trauma center. These incremental costs consist of the costs associated with: a Trauma Director, Trauma Department, Trauma Protocol, Specialized Trauma Staff, Education and Training and Special Equipment included in the costs of the Emergency on Schedule D 18.

For each of the following schedules trace the amounts to the hospital source documents. Review the method used to allocate costs between trauma requirements and normal emergency room operations. Include the method of allocation in your report.

Schedule MTC- A Trauma Director

Schedule MTC- B Trauma Department

Schedule MTC- C Trauma Protocol

Schedule MTC- D Specialized Trauma Staff

Schedule MTC- E Education and Training Costs

Schedule MTC- F Specialized Equipment

Schedule MTC- Incremental MIEMMS Requirements for Trauma Hospitals

Hospitals with designated trauma centers incur for trauma physicians to “standby”. Trauma physicians’ standby cost is defined as the costs generated as a result of the necessity to have the physical presence of a trauma physician, under a formal arrangement, to render services to trauma patients. These physicians must be on the hospital premises in reasonable proximity of the Emergency Department or trauma center and may not be “on-call”.

Trace the reported amounts on the following schedules to the hospital source document.

Schedule SBC I standby Costs Trauma Physicians- Hourly or Salary Based Arrangement

Schedule SBC II Standby Costs trauma Physicians- Minimum Guaranteed Arrangements

L. Community Benefit Report

1. Reconcile the Charity Care amount per the FY 2015 Community Benefit Report (line H) to the RE Schedule per the FY 2015 Annual Filing. Note any differences.

M. Admissions Denied for Medical Necessity

1. Determine whether the data submitted on the Admissions Denied for Medical Necessity report is complete and accurate:
  - Select a representative sample of cases from the Admission Denied for Medical Necessity reports for the first three quarters of FY 2016.
  - Reconcile the data from the hospital's records to the hospital's quarterly reports.
  - Obtain from the hospital's Chief Financial Officer a letter of attestation that all admissions written off after final adjudication in FY 2016 have been reported on the hospital's quarterly reports.

N. Supplemental Schedule UR6-A Physician Part B Services

1. Reconcile the information provided on Supplemental Schedule UR6-A to the information provided on Schedule UR6 submitted by the hospital

O. Report

1. Prepare a report in accordance to SAS 75, as amended, to be submitted to the hospital (with a copy mailed by the auditing firm to the Health Services Cost Review Commission) summarizing the procedures performed and the results. Prepare the report in accordance with the following specific report format instructions.
  - After the "report of "Independent Public Accountants", each step will be detailed in the following manner:
    - Reference specific audit step.
    - State the procedures performed to accomplish each audit step.
    - Summarize your audit findings for each step.
2. This report is to be filed with the Commission 140 days after the end of the hospital's fiscal year.

**ATTACHMENT A**

**Expense Reconciliation**

We compared the reconciliation of the base year actual expense on Schedules UA, OADP, P2I, P3H, P4I, P5I, C, D, E1 through E9, F1 through F4 and UR1 through UR 7 of the annual report to the Commission with the year-end trial balance used to prepare the audited financial statements.

The following is a reconciliation between the annual report and June 30, 2015 audit financial statements:

Balance per annual report

<b><u>Description</u></b>	<b><u>Source</u></b>	<b><u>Amounts</u></b> <b>(In Thousands)</b>
Cafeteria, Parking, Data Processing	Sch. OADP, Line C1, Col. 4	
Unassigned Expense	Sch. UA, Line A, Col. 10	
Medical Staff Services	Sch. P2I, Line A, Col. 3	
Physician Support Staff	Sch. P3H, Line A, Col. 7	
Resident & Intern Services- Eligible	Sch. P4I, Line D, Col. 7	
Resident & Intern Services, Ineligible	Sch. P5J, Line D, Col. 7	
General Services Centers	Sch. C, Lines C1- C14, Col. 4	
Patient Care Centers	Sch. D, Lines D1-D81, Col. 5	
Auxiliary Enterprises	Schs. E1- E9, Line B, Col. 3	
Other Institutional Programs	Schs. F1- F7, Line B, Col. 3	
Unregulated Services	Schs. UR1- UR10	
* Reconciliation Amount		
HSCRC TOTAL		
OPERATING EXPENSES		

Balance per audited financial statements:

<b><u>Description</u></b>	<b><u>Amounts</u></b> <b>(In Thousands)</b>
Salaries and Wages	
Employee Benefits	
Supplies	
Services and Other	
Depreciation and Amortization	
Interest	
TOTAL OPERATING EXPENSES PER	
AUDITED FINANCIAL STATEMENTS	

**Attachment B**

**Revenue Reconciliation**

We compared the reconciliation of the base year actual revenue for the year by department as reported on monthly reporting schedules RSA, RSB and RSC to the hospitals year-end trial balance.

The following is a reconciliation between the departmental revenue reported on the monthly submissions and the year-end trial balance.

**Reconciliation of Operating Revenues**

**Per Schedule RS**

**For the Base Year Ended**

**June 30, 2015**

	<b><u>Revenue Per</u></b>	<b><u>Revenue Per</u></b>	<b><u>Variance</u></b>	<b><u>Explanation</u></b>
	<b><u>Schedule RS</u></b>	<b><u>Audited Trial Balance</u></b>		
Medical/Surgical				
Pediatrics				
Obstetrics				
ICU				
Nursery				
Emergency Room				
Part A and B				
Admissions				
Labor and Delivery				
Operating Room				
Anesthesiology				
Laboratory				
Blood Bank				
EKG				
Radiology Diagnostic				
Nuclear Medicine				
Cat Scanner				
Respiratory Therapy				
Physical Therapy				
Medical/Surgical Supplies				
Drugs				
Psychiatric				
Clinical Services				
Ambulatory Surgery				

**Explanation of Reclassifications**

**Attachment C**

**HEALTH SERVICES COST REVIEW COMMISSION**

**ALTERNATIVE METHOD OF RATE DETERMINATION ARRANGEMENTS**

**SPECIAL AUDIT PROCEDURES**

As a result of the adoption and implementation of the Commission's Alternative Method of Rate Determination Policy, audit procedures must be performed by an independent CPA to ensure that the information provided concerning approved alternative rate setting arrangements is accurate. This will require the independent CPA to visit the offices and review the appropriate documents and records of the risk taking entity. These audit procedures will be due in a report under separate cover 140 days from the close of the fiscal year of the risk taking related entity.

**A. Capitation- Schedules AR-1 and AR-2**

1. **Member Months-** For each contract trace to source document the number of member months for the fiscal year on line A, schedule AR-1.
2. **Revenue-** For each contract, reconcile the actual revenue for the year as reported on Schedule AR-1 by component to the trial balance and source documents.
  - Prepare a summary worksheet, reconciling the revenue reported on the quarterly AR-1 schedules and the year end trial balance. This reconciliation worksheet must be included in your report.
  - List the amount and a description of all reclassification made in reconciling revenue between the quarterly reports and the year end trial balance. This is to be included in your report in journal entry form. Prepare a reconciliation between the total amounts above and the amounts in the audited financial statement. Include this reconciliation in your report.
3. **Expenses-** For each contract, reconcile the actual expense as reported on quarterly and annual Schedules AR-1 to the trial balance.
  - Prepare a summary worksheet, disclosing the reconciling items between the AR-1 schedule and the trial balance. This reconciliation worksheet must be included in your report.
4. **Expenses and Statistics-** For each contract for each of the three expense centers as stipulated by the Executive Director of the Commission:
  - Determine by inquiry of appropriate personnel and reference to source data whether or not the standard unit of measure as prescribe in the Health Services Cost Review Commission's Accounting and Budget Manual is being used and reported on Schedule AR-2.

- Summarize base year actual expenses and statistics by quarter and reconcile to the actual statistics and expenses reported on Schedules AR-1 and AR-2. Test one quarter's accumulation of these expenses and statistics by tracing source data. Include in your report the reconciliation of the source document to the quarterly and annual reports. Determine that expense are reported in the appropriate category, e.g., capitated, fee for service, related entity, out-of-network, etc., identify the source documents.

5. Overhead Allocation

- Determine by review and by inquiry of the appropriate personnel the method used to allocate overhead expenses to each contract. Disclose the methodology and verify that the methodology was properly utilized.

6. Stop-Loss

- Ascertain by review and inquiry of the appropriate personnel and disclose the cost, terms, (e.g. when stop loss kicks in) and coverage of all reissuance, stop-loss contracts and/or other arrangements to limit risk associated with each contract.

B. Global Price- Schedule AR-3

1. Revenue- For each contract reconcile the global payments as reported on Schedule AR-3 by DRG to the trial balance and source documents.
  - Prepare a summary worksheet reconciling the revenue reported on the quarterly AR-3 schedules and the year end trial balance. This reconciliation must be included in your report.
2. Number of Cases, Patient Days and Hospital Charges- For each contract; reconcile the number of cases, patient days and hospital charges by DRG as reported on AR-3 schedule to the appropriate source documents.
  - Test one quarter's hospital charges as reported on AR-3 schedule for 2 DRG's by examining the hospital bills of individual cases.

**Attachment D**

E.1

Hospital Inpatient

Rebundled Service	Part A Hospital's Average Charge	Part B Average Charge per Case	Combined Average

E.2

Non-Hospital Patients

	Part A Average Charge per Case	Part B Average Charge per Case	Combined Average

E.3

Comparison

Rebundled Service	Non-Hospital Patients	Hospital Inpatients
Part A Avg. Charge Per Case		
Part B Avg. Charge per Case		

Rebundled Service	Non-Hospital Patients	Hospital Inpatients
Part A Avg. Charge Per Case		
Part B Avg. Charge per Case		

Rebundled Service	Non-Hospital Patients	Hospital Inpatients
Part A Avg. Charge Per Case		
Part B Avg. Charge per Case		

# Attachment E

08/01/09

## SECTION 100 ACCOUNTING PRINCIPLES AND CONCEPTS

39

### Uncompensated Care

.58

Uncompensated care is defined by the Commission to include Charity Care and Bad Debts. Charity Care Services are those Commission regulated services rendered for which payment is not anticipated. Bad Debts Services are those Commission regulated services rendered for which payment is anticipated and credit is extended to the patient. (Bad Debt expense is estimated and recognized by providing an allowance for such amounts estimated to be written off.)

Charity Care: Hospitals should have a written charity care policy. Charity care patients should be identified at the time of admission or service date or as soon thereafter as possible. Charity care, as reported to the Commission, shall consist only of the difference between the hospital's approved rates and the amount, if any, received from such patients in payment.

Bad Debts: Bad Debts, as reported to the Commission, may include only the following:

1. Bad debt write-offs, made after following the provisions of the hospitals collection and write-off policy, less gross Bad Debt recoveries. (Outside collection agency, attorney expenses or any other expenses associated with the collection of patient accounts may not be written off as Bad Debts but must be reported as collection expenses in the Patient Accounting cost center.)

Hospital charges written-off for the following reasons are not bad debts and may not be included in uncompensated care reported to the Commission:

- a. Contractual allowances and adjustments associated with Commission approved differentials—i.e., prompt payment, SAAC, and the differential granted to Medicare and Medicaid.
- b. Administrative, Courtesy and Policy Discounts and Adjustments - These include, but are not limited to, reductions from established rates for courtesy discounts, employee discounts, administrative decision discounts, discounts to patients not meeting charity policy guidelines, undocumented charges and, payments for services denied by third party payers.
- c. Charges for medically unnecessary hospital services.
- d. Charges written off that are not the result of a patient's inability to pay or where the hospital has not expended a reasonable collection effort.



Institution Name \_\_\_\_\_

Base Year \_\_\_\_\_

Institution Number \_\_\_\_\_

**SCHEDULE UR6A – PHYSICIANS PART B SERVICES**

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<u>Code</u>	<u>Physician Description</u>	<u>Wages, Salaries &amp; Fringe Benefits</u>	<u>Other Expenses</u>	<u>Total Expenses</u>	<u>Revenue</u>	<u>Hospital Based</u>	<u>FTEs</u>

Schedule UR6A – Physicians Part B Services - Detail 1.30

Overview 1.31

Schedule UR6A is provided to enable hospitals to identify and report the Physicians Part B Services costs, revenue, and FTEs reported on Schedule UR6 by Physician Category. The information reported on Schedule UR6A must agree with the information reported on Schedule UR6 Physicians Part B Services. The Physician Categories to be use in this report are those listed in the CROSSWALK - Medicare Provider/Supplier to Healthcare Provider Taxonomy.

Round the expenses and revenue in Columns 3 through 6 to one decimal place (nearest hundred), e.g., 66,428.93 is entered as 66.4.

Round the FTE data in Column 8 to 1 decimal place, e.g., 22,612 hours divided by 2080 = 10.9.

Detailed Instructions 1.32

Heading Section

Institution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital. The assigned number corresponds to the last 4 digits of the reporting hospitals Medicare Provider Number, e.g., 0099.

Base Year Line

Enter on this line the year for which the data is reported.

Column 1 – Physician Category Code

Enter on the appropriate lines the Physician Category Code provided in CROSSWALK.

Column 2 – Physician Description

Enter on the appropriate lines the Physician Description, from the CROSSWALK, that matches the Physician Category Code.

Column 3 - Salaries and Fringe Benefits

Enter on the appropriate lines the Salaries and Fringe Benefits Expenses reported on Schedule UR6 for this category of physician.

Column 4 - Other Expenses

Enter on the appropriate lines the direct expenses other than salaries and fringe benefits reported on Schedule UR6 for this category of physician.

**Column 5 - Total Expenses**

Enter on the appropriate lines the sum of Columns 3, salaries and fringe benefits Column 3 and Column 4, other expenses.

**Column 6 - Revenue**

Enter on the appropriate lines the revenue reported on Schedule UR6 for this category of physician.

**Column 7 – Hospital Based**

Enter an X in this column line for physicians that are Hospital Based (For the purposes of this report only House Staff, Pathologists, Radiologists, and Anesthesiologists are considered to be “Hospital Based.”). If your hospital has both Hospital Based and non-Hospital Based physicians in the same physician category, use one line for Hospital Based and a separate line for non-Hospital Based physicians.

**Column 8 – FTEs**

Enter on the appropriate lines the FTEs reported on Schedule UR6 for this category of physician.

The totals of Columns 3 through 5 shall agree with Line B Base Year Expenses reported on Schedule UR6 Physicians Part B Services. The total of Column 6 shall agree with Line G Base Year Revenue reported on Schedule UR6 Physicians Part B Services. The total of Column 8 shall agree with Line A No. of FTEs Base Year reported on Schedule UR6 Physicians Part B Services.

**CROSSWALK  
 MEDICARE PROVIDER/SUPPLIER to HEALTHCARE PROVIDER TAXONOMY**

**September 22, 2008 (Corrected October 2, 2008)**

Prepared by:  
 CMS/Office of Financial Management/Program Integrity Group/Division of Provider/Supplier Enrollment

This crosswalk links the types of providers and suppliers who are eligible to apply for enrollment in the Medicare program with the appropriate Healthcare Provider Taxonomy Codes. This crosswalk includes the Medicare Specialty Codes for those provider/supplier types who have Medicare Specialty Codes. The Healthcare Provider Taxonomy Code Set is available from the Washington Publishing Company ([www.wpsc-edi.com](http://www.wpsc-edi.com)) and is maintained by the National Uniform Claim Committee ([www.nucc.org](http://www.nucc.org)). The code set is updated twice a year, with the updates being effective April 1 and October 1 of each year. This document reflects Healthcare Provider Taxonomy Codes effective for use on April 1, 2008.

When changes are made to Medicare provider enrollment requirements, the Medicare Specialty Codes, or the Healthcare Provider Taxonomy Code Set, this document may need to be revised.

**NOTE:** This document does not alter existing Medicare claims preparation, processing, or payment instructions, nor does it alter existing Medicare provider enrollment requirements or policies.

MEDICARE SPECIALTY CODE	MEDICARE PROVIDER/SUPPLIER TYPE DESCRIPTION	PROVIDER TAXONOMY CODE	PROVIDER TAXONOMY DESCRIPTION: TYPE, CLASSIFICATION, SPECIALIZATION
01	Physician/General Practice	208D00000X	Allopathic & Osteopathic Physicians/General Practice
02	Physician/General Surgery	208600000X	Allopathic & Osteopathic Physicians/Surgery
		2086H0002X	Allopathic & Osteopathic Physicians/Surgery/Hospice and Palliative Medicine
		2086S0120X	Allopathic & Osteopathic Physicians/Surgery/Pediatric Surgery
		2086S0122X	Allopathic & Osteopathic Physicians/Surgery/Plastic and Reconstructive Surgery
		2086S0105X	Allopathic & Osteopathic Physicians/Surgery/Surgery of the Hand
		2086S0102X	Allopathic & Osteopathic Physicians/Surgery/Surgical Critical Care

MEDICARE SPECIALTY CODE	MEDICARE PROVIDER/SUPPLIER TYPE DESCRIPTION	PROVIDER TAXONOMY CODE	PROVIDER TAXONOMY DESCRIPTION: TYPE, CLASSIFICATION, SPECIALIZATION
03	Physician/Allergy/Immunology	207K00000X 207K A0200X 207KI0005X	<p>207XX0004X 207XSS0106X 207XSS0117X 207XX0801X 207XP3100X 207XX0005X 208200000X 2082S0099X 2082S0105X</p> <p>Allopathic &amp; Osteopathic Physicians/Allergy and Immunology Allopathic &amp; Osteopathic Physicians/Allergy and Immunology/Allergy Allopathic &amp; Osteopathic Physicians/Allergy and Immunology/Clinical &amp; Laboratory Immunology</p>
04	Physician/Otolaryngology	207Y00000X 207YS0123X 207YX0602X 207YX0905X 207YX0901X 207YFP0228X 207YX0007X 207YS0012X	<p>207XX0004X 207XSS0106X 207XSS0117X 207XX0801X 207XP3100X 207XX0005X 208200000X 2082S0099X 2082S0105X</p> <p>Allopathic &amp; Osteopathic Physicians/Otolaryngology Allopathic &amp; Osteopathic Physicians/Otolaryngology/Facial Plastic Surgery Allopathic &amp; Osteopathic Physicians/Otolaryngology/Otolaryngic Allergy Allopathic &amp; Osteopathic Physicians/Otolaryngology/Otolaryngology/Facial Plastic Surgery Allopathic &amp; Osteopathic Physicians/Otolaryngology/Otology &amp; Neurotology Allopathic &amp; Osteopathic Physicians/Otolaryngology/Pediatric Otolaryngology Allopathic &amp; Osteopathic Physicians/Otolaryngology/Plastic Surgery within the Head &amp; Neck Allopathic &amp; Osteopathic Physicians/Otolaryngology/Sleep Medicine</p>
05	Physician/Anesthesiology	207L00000X	<p>207XX0004X 207XSS0106X 207XSS0117X 207XX0801X 207XP3100X 207XX0005X 208200000X 2082S0099X 2082S0105X</p> <p>Allopathic &amp; Osteopathic Physicians/Anesthesiology</p>

MEDICARE SPECIALTY CODE	MEDICARE PROVIDER/SUPPLIER TYPE DESCRIPTION	PROVIDER TAXONOMY CODE	PROVIDER TAXONOMY DESCRIPTION: TYPE, CLASSIFICATION, SPECIALIZATION
06	Physician/Cardiovascular Disease (Cardiology)	207LA0401X 207LC0200X 207LH0002X 207LP2900X 207LP3000X	Allopathic & Osteopathic Physicians/Anesthesiology/Addiction Medicine Allopathic & Osteopathic Physicians/Anesthesiology/Critical Care Medicine Allopathic & Osteopathic Physicians/Anesthesiology/Hospice and Palliative Medicine Allopathic & Osteopathic Physicians/Anesthesiology/Pain Medicine Allopathic & Osteopathic Physicians/Anesthesiology/Pediatric Anesthesiology Allopathic & Osteopathic Physicians/Internal Medicine, Cardiovascular Disease
07	Physician/Dermatology	207N000000X 207NI00002X 207ND0101X 207ND0900X 207NP0225X 207NS0135X	Allopathic & Osteopathic Physicians/Dermatology Allopathic & Osteopathic Physicians/Dermatology, Clinical & Laboratory Dermatological Immunology Allopathic & Osteopathic Physicians/Dermatology, MOHS-Micrographic Surgery Allopathic & Osteopathic Physicians/Dermatology, Dermatopathology Allopathic & Osteopathic Physicians/Dermatology, Pediatric Dermatology Allopathic & Osteopathic Physicians/Dermatology, Procedural Dermatology
08	Physician/Family Practice	207Q000000X 207QA0401X 207QA00000X 207QA0505X 207QB00002X 207QG0300X 207QH00002X 207QS0010X 207QS1201X	Allopathic & Osteopathic Physicians/Family Medicine Allopathic & Osteopathic Physicians/Family Medicine, Addiction Medicine Allopathic & Osteopathic Physicians/Family Medicine, Adolescent Medicine Allopathic & Osteopathic Physicians/Family Medicine, Adult Medicine Allopathic & Osteopathic Physicians/Family Medicine, Geriatric Medicine Allopathic & Osteopathic Physicians/Family Medicine, Hospice and Palliative Medicine Allopathic & Osteopathic Physicians/Family Medicine, Sports Medicine Allopathic & Osteopathic Physicians/Family Medicine, Sleep Medicine
09	Physician/Interventional Pain Management	208VP0014X	Allopathic & Osteopathic Physicians/Pain Medicine, Interventional Pain Medicine
10	Physician/Gastroenterology	207RG0100X	Allopathic & Osteopathic Physicians/Internal Medicine, Gastroenterology
11	Physician/Internal Medicine	207RA00000X 207RA0401X 207RA00000X 207RA0201X 207RB00002X 207RC00000X 207RI00001X	Allopathic & Osteopathic Physicians/Internal Medicine Allopathic & Osteopathic Physicians/Internal Medicine, Addiction Medicine Allopathic & Osteopathic Physicians/Internal Medicine, Adolescent Medicine Allopathic & Osteopathic Physicians/Internal Medicine, Allergy & Immunology Allopathic & Osteopathic Physicians/Internal Medicine, Bariatric Medicine Allopathic & Osteopathic Physicians/Internal Medicine, Cardiovascular Disease Allopathic & Osteopathic Physicians/Internal Medicine, Clinical & Laboratory Immunology

MEDICARE SPECIALTY CODE	MEDICARE PROVIDER/SUPPLIER TYPE DESCRIPTION	PROVIDER TAXONOMY CODE	PROVIDER TAXONOMY DESCRIPTION: TYPE, CLASSIFICATION, SPECIALIZATION
		207RC0001X 207RC0200X 207RE0101X	Allopathic & Osteopathic Physicians/Internal Medicine, Clinical Cardiac Electrophysiology Allopathic & Osteopathic Physicians/Internal Medicine, Critical Care Medicine Allopathic & Osteopathic Physicians/Internal Medicine, Endocrinology, Diabetes, & Metabolism
		207RG0100X 207RG0300X 207RH0000X 207RH0003X 207RI0008X 207RH0002X 207RI0200X 207RI0011X 207RM1200X 207RX0202X 207RN0300X 207RP1001X 207RR0500X 207RS0012X 207RS0010X 207RT0003X	Allopathic & Osteopathic Physicians/Internal Medicine, Gastroenterology Allopathic & Osteopathic Physicians/Internal Medicine, Geriatric Medicine Allopathic & Osteopathic Physicians/Internal Medicine, Hematology Allopathic & Osteopathic Physicians/Internal Medicine, Hematology & Oncology Allopathic & Osteopathic Physicians/Internal Medicine, Hepatology Allopathic & Osteopathic Physicians/Internal Medicine, Hospice and Palliative Medicine Allopathic & Osteopathic Physicians/Internal Medicine, Infectious Disease Allopathic & Osteopathic Physicians/Internal Medicine, Interventional Cardiology Allopathic & Osteopathic Physicians/Internal Medicine, Magnetic Resonance Imaging (MRI) Allopathic & Osteopathic Physicians/Internal Medicine, Medical Oncology Allopathic & Osteopathic Physicians/Internal Medicine, Nephrology Allopathic & Osteopathic Physicians/Internal Medicine, Pulmonary Disease Allopathic & Osteopathic Physicians/Internal Medicine, Rheumatology Allopathic & Osteopathic Physicians/Internal Medicine, Sleep Medicine Allopathic & Osteopathic Physicians/Internal Medicine, Sports Medicine Allopathic & Osteopathic Physicians/Internal Medicine, Transplant Hepatology
12	Physician/Osteopathic Manipulative Treatment	204D00000X 204C00000X	Allopathic & Osteopathic Physicians/Neuromusculoskeletal Medicine & OMM
13	Physician/Neurology	2084N0400X 2084N0402X	Allopathic & Osteopathic Physicians/Psychiatry and Neurology, Sports Medicine Allopathic & Osteopathic Physicians/Psychiatry and Neurology, Neurology with Special Qualifications in Child Neurology
14	Physician/Neurosurgery	207T00000X	Allopathic & Osteopathic Physicians/Neurological Surgery
16	Physician/Obstetrics & Gynecology	207V00000X 207VB0002X 207VCO200X 207VX0201X 207VGA400X 207VE0002X	Allopathic & Osteopathic Physicians/Obstetrics & Gynecology Allopathic & Osteopathic Physicians/Obstetrics & Gynecology, Bariatric Medicine Allopathic & Osteopathic Physicians/Obstetrics & Gynecology, Critical Care Medicine Allopathic & Osteopathic Physicians/Obstetrics & Gynecology, Gynecologic Oncology Allopathic & Osteopathic Physicians/Obstetrics & Gynecology, Gynecology Allopathic & Osteopathic Physicians/Obstetrics & Gynecology, Hospice and Palliative Medicine

MEDICARE SPECIALTY CODE	MEDICARE PROVIDER/SUPPLIER TYPE DESCRIPTION	PROVIDER TAXONOMY CODE	PROVIDER TAXONOMY DESCRIPTION: TYPE, CLASSIFICATION, SPECIALIZATION
18	Physician/Ophthalmology	207VM0101X 207VX0000X 207VE0102X	Allopathic & Osteopathic Physicians/Obstetrics & Gynecology, Maternal & Fetal Medicine Allopathic & Osteopathic Physicians/Obstetrics & Gynecology, Gynecology, Obstetrics Allopathic & Osteopathic Physicians/Obstetrics & Gynecology, Reproductive Endocrinology
19	Oral Surgery (Dentist only)	1223S0112X	Dental Providers/Dentist, Oral & Maxillofacial Surgery
20	Physician/Orthopaedic Surgery	207XK00000X 207XKS0114X	Allopathic & Osteopathic Physicians/Orthopaedic Surgery Allopathic & Osteopathic Physicians/Orthopaedic Surgery, Adult Reconstructive Orthopaedic Surgery
22	Physician/Pathology	207XX0004X 207XKS0106X 207XKS0117X 207XX0801X 207XP3100X 207XX0005X	Allopathic & Osteopathic Physicians/Orthopaedic Surgery, Foot and Ankle Surgery Allopathic & Osteopathic Physicians/Orthopaedic Surgery, Hand Surgery Allopathic & Osteopathic Physicians/Orthopaedic Surgery, Orthopaedic Surgery of the Spine Allopathic & Osteopathic Physicians/Orthopaedic Surgery, Orthopaedic Trauma Allopathic & Osteopathic Physicians/Orthopaedic Surgery, Pediatric Orthopaedic Surgery Allopathic & Osteopathic Physicians/Orthopaedic Surgery, Sports Medicine
24	Physician/Plastic and Reconstructive Surgery	207ZF0101X 207ZF0102X 207ZB0001X 207ZP0104X 207ZC0006X 207ZP0105X 207ZC0500X 207ZD0900X 207ZF0201X 207ZH0000X 207ZI0100X 207ZM0300X 207ZP0007X 207ZN0500X 207ZP0213X 208200000X 2082S0099X 2082S0105X	Allopathic & Osteopathic Physicians/Pathology, Anatomical Pathology Allopathic & Osteopathic Physicians/Pathology, Anatomical Pathology & Clinical Pathology Allopathic & Osteopathic Physicians/Pathology, Blood Banking & Transfusion Medicine Allopathic & Osteopathic Physicians/Pathology, Chemical Pathology Allopathic & Osteopathic Physicians/Pathology, Clinical Pathology Allopathic & Osteopathic Physicians/Pathology, Clinical Pathology/Laboratory Medicine Allopathic & Osteopathic Physicians/Pathology, Cytopathology Allopathic & Osteopathic Physicians/Pathology, Dermatopathology Allopathic & Osteopathic Physicians/Pathology, Forensic Pathology Allopathic & Osteopathic Physicians/Pathology, Hematology Allopathic & Osteopathic Physicians/Pathology, Immunopathology Allopathic & Osteopathic Physicians/Pathology, Medical Microbiology Allopathic & Osteopathic Physicians/Pathology, Molecular Genetic Pathology Allopathic & Osteopathic Physicians/Pathology, Neuropathology Allopathic & Osteopathic Physicians/Pathology, Pediatric Pathology Allopathic & Osteopathic Physicians/Plastic Surgery Allopathic & Osteopathic Physicians/Plastic Surgery, Plastic Surgery within the Head and Neck Allopathic & Osteopathic Physicians/Plastic Surgery, Surgery of the Hand



MEDICARE SPECIALTY CODE	MEDICARE PROVIDER/SUPPLIER TYPE DESCRIPTION	PROVIDER TAXONOMY CODE	PROVIDER TAXONOMY DESCRIPTION: TYPE, CLASSIFICATION, SPECIALIZATION
25	Physician/Physical Medicine and Rehabilitation	208100000X 2081H0002X 2081N0008X	Allopathic & Osteopathic Physicians/Physical Medicine & Rehabilitation Allopathic & Osteopathic Physicians/Physical Medicine & Rehabilitation, Hospice and Palliative Medicine Allopathic & Osteopathic Physicians/Physical Medicine & Rehabilitation, Neuromuscular Medicine
26	Physician/Psychiatry	2081S0010X 2084P0600X	Allopathic & Osteopathic Physicians/Physical Medicine & Rehabilitation, Sports Medicine Allopathic & Osteopathic Physicians/Psychiatry & Neurology, Psychiatry
28	Physician/Colorectal Surgery (Proctology)	208C00000X	Allopathic & Osteopathic Physicians/Colon & Rectal Surgery
29	Physician/Pulmonary Disease	207RP1001X	Allopathic & Osteopathic Physicians/Internal Medicine, Pulmonary Disease
30	Physician/Diagnostic Radiology	2085R0202X	Allopathic & Osteopathic Physicians/Radiology, Diagnostic Radiology
32	Anesthesiology Assistant	367H00000X	Physician Assistants & Advanced Practice Nursing Providers/Anesthesiologist Assistant
33	Physician/Thoracic Surgery	208G00000X	Allopathic & Osteopathic Physicians/Thoracic Surgery (Cardiothoracic Vascular Surgery)
34	Physician/Urology	208800000X 2088P0231X	Allopathic & Osteopathic Physicians/Urology Allopathic & Osteopathic Physicians/Urology, Pediatric Urology
35	Chiropractic	111N00000X 111N0013X 111N09900X 111NN0400X 111NN1001X 111NX0100X 111NX0800X 111NP0017X 111NR0200X 111NR0400X 111NS0005X 111NT0100X	Chiropractic Providers/Chiropractor Chiropractic Providers/Chiropractor, Independent Medical Examiner Chiropractic Providers/Chiropractor, Internist Chiropractic Providers/Chiropractor, Neurology Chiropractic Providers/Chiropractor, Nutrition Chiropractic Providers/Chiropractor, Occupational Medicine Chiropractic Providers/Chiropractor, Orthopedic Chiropractic Providers/Chiropractor, Pediatric Chiropractor Chiropractic Providers/Chiropractor, Radiology Chiropractic Providers/Chiropractor, Rehabilitation Chiropractic Providers/Chiropractor, Sports Physician Chiropractic Providers/Chiropractor, Thermography

MEDICARE SPECIALTY CODE	MEDICARE PROVIDER/SUPPLIER TYPE DESCRIPTION	PROVIDER TAXONOMY CODE	PROVIDER TAXONOMY DESCRIPTION: TYPE, CLASSIFICATION, SPECIALIZATION
36	Physician/Nuclear Medicine	207U00000X 207UN0903X 207UN0901X 207UN0902X	Allopathic & Osteopathic Physicians/Nuclear Medicine Allopathic & Osteopathic Physicians/Nuclear Medicine, In Vivo & In Vitro Nuclear Medicine Allopathic & Osteopathic Physicians/Nuclear Medicine, Nuclear Cardiology Allopathic & Osteopathic Physicians/Nuclear Medicine, Nuclear Imaging & Therapy
37	Physician/Pediatric Medicine	208000000X 2080A0000X 2080T0007X 2080P0006X 2080H0002X 2080T0002X 2080N0001X 2080P0008X 2080P0201X 2080P0202X 2080P0203X 2080P0204X 2080P0205X 2080P0206X 2080P0207X 2080P0208X 2080P0210X 2080P0214X 2080P0216X 2080T0004X 2080S0012X 2080S0010X	Allopathic & Osteopathic Physicians/Pediatrics Allopathic & Osteopathic Physicians/Pediatrics, Adolescent Medicine Allopathic & Osteopathic Physicians/Pediatrics, Clinical & Laboratory Immunology Allopathic & Osteopathic Physicians/Pediatrics, Developmental-Behavioral Pediatrics Allopathic & Osteopathic Physicians/Pediatrics, Hospice and Palliative Medicine Allopathic & Osteopathic Physicians/Pediatrics, Medical Toxicology Allopathic & Osteopathic Physicians/Pediatrics, Neonatal-Perinatal Medicine Allopathic & Osteopathic Physicians/Pediatrics, Neurodevelopmental Disabilities Allopathic & Osteopathic Physicians/Pediatrics, Pediatric Allergy & Immunology Allopathic & Osteopathic Physicians/Pediatrics, Pediatric Cardiology Allopathic & Osteopathic Physicians/Pediatrics, Pediatric Critical Care Medicine Allopathic & Osteopathic Physicians/Pediatrics, Pediatric Emergency Medicine Allopathic & Osteopathic Physicians/Pediatrics, Pediatric Endocrinology Allopathic & Osteopathic Physicians/Pediatrics, Pediatric Gastroenterology Allopathic & Osteopathic Physicians/Pediatrics, Pediatric Hematology-Oncology Allopathic & Osteopathic Physicians/Pediatrics, Pediatric Infectious Diseases Allopathic & Osteopathic Physicians/Pediatrics, Pediatric Nephrology Allopathic & Osteopathic Physicians/Pediatrics, Pediatric Pulmonology Allopathic & Osteopathic Physicians/Pediatrics, Pediatric Rheumatology Allopathic & Osteopathic Physicians/Pediatrics, Pediatric Transplant Hepatology Allopathic & Osteopathic Physicians/Pediatrics, Sleep Medicine Allopathic & Osteopathic Physicians/Pediatrics, Sports Medicine
38	Physician/Geriatric Medicine	207R03000X 207Q03000X	Allopathic & Osteopathic Physicians/Internal Medicine, Geriatric Medicine Allopathic & Osteopathic Physicians/Family Medicine, Geriatric Medicine
39	Physician/Nephrology	207RN0300X	Allopathic & Osteopathic Physicians/Internal Medicine, Nephrology
40	Physician/Hand Surgery	208S0105X 2082S0105X	Allopathic & Osteopathic Physicians/Surgery, Surgery of the Hand Allopathic & Osteopathic Physicians/Plastic Surgery, Surgery of the Hand
41	Optometry	152W00000X 152WC0802X	Eye and Vision Service Providers/Optomist Eye and Vision Service Providers/Optomist, Corneal and Contact Management

MEDICARE SPECIALTY CODE	MEDICARE PROVIDER/SUPPLIER TYPE DESCRIPTION	PROVIDER TAXONOMY CODE	PROVIDER TAXONOMY DESCRIPTION: TYPE, CLASSIFICATION, SPECIALIZATION
42	Certified Nurse Midwife	152WL0500X	Eye and Vision Service Providers/Optometrst, Low Vision Rehabilitation
43	Certified Registered Nurse Anesthetist	152WX0102X 152WP0200X 152WS0006X 152WV0400X	Eye and Vision Service Providers/Optometrst, Occupational Vision Eye and Vision Service Providers/Optometrst, Pediatrics Eye and Vision Service Providers/Optometrst, Sports Vision Eye and Vision Service Providers/Optometrst, Vision Therapy
44	Physician/Infectious Disease	367A00000X	Physician Assistants & Advanced Practice Nursing Providers/Midwife, Certified Nurse Registered
45	Mammography Center	207RI0200X	Allopathic & Osteopathic Physicians/Internal Medicine, Infectious Disease
46	Physician/Endocrinology	261QR0206X 261QR0207X 207RE0101X	Ambulatory Health Care Facilities/Clinic-Center, Radiology, Mammography Ambulatory Health Care Facilities/Clinic-Center, Radiology, Mobile Mammography Allopathic & Osteopathic Physicians/Internal Medicine, Endocrinology, Diabetes & Metabolism
47	Independent Diagnostic Testing Facility	293DD00000X	Laboratories/Physiological Laboratory
48	Podiatry	213ES00000X 213ES0103X 213ES0131X 213EG00000X 213EP1101X 213EP0504X 213ER0200X 213ES0000X	Podiatric Medicine & Surgery Service Providers/Podiatrist Podiatric Medicine & Surgery Service Providers/Podiatrist, Foot & Ankle Surgery Podiatric Medicine & Surgery Service Providers/Podiatrist, Foot Surgery Podiatric Medicine & Surgery Service Providers/Podiatrist, General Practice Podiatric Medicine & Surgery Service Providers/Podiatrist, Primary Podiatric Medicine Podiatric Medicine & Surgery Service Providers/Podiatrist, Public Medicine Podiatric Medicine & Surgery Service Providers/Podiatrist, Radiology
49	Ambulatory Surgical Center	261QA1903X	Podiatric Medicine & Surgery Service Providers/Podiatrist, Sports Medicine
50	Nurse Practitioner	363L00000X 363LA2100X 363LA2200X 363LC1500X 363LC0200X 363LF0000X	Ambulatory Health Care Facilities/Clinic-Center, Ambulatory Surgical Physician Assistants & Advanced Practice Nursing Providers/Nurse Practitioner Physician Assistants & Advanced Practice Nursing Providers/Nurse Practitioner, Acute Care Physician Assistants & Advanced Practice Nursing Providers/Nurse Practitioner, Adult Health Physician Assistants & Advanced Practice Nursing Providers/Nurse Practitioner, Community Health Physician Assistants & Advanced Practice Nursing Providers/Nurse Practitioner, Critical Care Medicine Physician Assistants & Advanced Practice Nursing Providers/Nurse Practitioner, Family Medicine

MEDICARE SPECIALTY CODE	MEDICARE PROVIDER/SUPPLIER TYPE DESCRIPTION	PROVIDER TAXONOMY CODE	PROVIDER TAXONOMY DESCRIPTION: TYPE, CLASSIFICATION, SPECIALIZATION
		3631G0600X 3631LN0000X 3631LN0005X 3631X0001X 3631X0106X 3631P0200X 3631P0222X	Physician Assistants & Advanced Practice Nursing Providers/Nurse Practitioner, Gerontology Physician Assistants & Advanced Practice Nursing Providers/Nurse Practitioner, Neonatal Physician Assistants & Advanced Practice Nursing Providers/Nurse Practitioner, Neonatal, Critical Care Physician Assistants & Advanced Practice Nursing Providers/Nurse Practitioner, Obstetrics & Gynecology Physician Assistants & Advanced Practice Nursing Providers/Nurse Practitioner, Occupational Health Physician Assistants & Advanced Practice Nursing Providers/Nurse Practitioner, Pediatrics Physician Assistants & Advanced Practice Nursing Providers/Nurse Practitioner, Pediatrics, Critical Care Physician Assistants & Advanced Practice Nursing Providers/Nurse Practitioner, Perinatal Physician Assistants & Advanced Practice Nursing Providers/Nurse Practitioner, Primary Care Psychiatric/Mental Health Physician Assistants & Advanced Practice Nursing Providers/Nurse Practitioner, School Physician Assistants & Advanced Practice Nursing Providers/Nurse Practitioner, Women's Health
51	Medical Supply Company with Orthotist	335E00000X	Suppliers/Prosthetic/Orthotic Supplier
52	Medical Supply Company with Prosthetist	335E00000X	Suppliers/Prosthetic/Orthotic Supplier
53	Medical Supply Company with Orthotist-Prosthetist	335E00000X	Suppliers/Prosthetic/Orthotic Supplier
54	Other Medical Supply Company	332B00000X	Suppliers/Durable Medical Equipment & Medical Supplies
55	Individual Certified Orthotist	222Z00000X	Respiratory, Developmental, Rehabilitative, and Restorative Service Providers/Orthotist
56	Individual Certified Prosthetist	224P00000X	Respiratory, Developmental, Rehabilitative, and Restorative Service Providers/Prosthetist
57	Individual Certified Prosthetist-Orthotist	222Z00000X 224P00000X	Respiratory, Developmental, Rehabilitative, and Restorative Service Providers/Orthotist Respiratory, Developmental, Rehabilitative, and Restorative Service Providers/Prosthetist
58	Medical Supply Company with Pharmacist	332B00000X 333600000X	Suppliers/Durable Medical Equipment & Medical Supplies Suppliers/Pharmacy

MEDICARE SPECIALTY CODE	MEDICARE PROVIDER/SUPPLIER TYPE DESCRIPTION	PROVIDER TAXONOMY CODE	PROVIDER TAXONOMY DESCRIPTION: TYPE, CLASSIFICATION, SPECIALIZATION
		3336C0002X 3336C0003X 3336C0004X 3336H0001X 3336I0012X 3336L0003X 3336M0002X 3336M0003X 3336N0007X 3336S0011X	Suppliers/Pharmacy, Clinic Pharmacy Suppliers/Pharmacy, Community/Retail Pharmacy Suppliers/Pharmacy, Compounding Pharmacy Suppliers/Pharmacy, Home Infusion Therapy Pharmacy Suppliers/Pharmacy, Institutional Pharmacy Suppliers/Pharmacy, Long-term Care Pharmacy Suppliers/Pharmacy, Mail Order Pharmacy Suppliers/Pharmacy, Managed Care Organization Pharmacy Suppliers/Pharmacy, Nuclear Pharmacy Suppliers/Pharmacy, Specialty Pharmacy
59	Ambulance Service Provider	341600000X 3416A0800X 3416L0300X 3416S0300X	Transportation Services/Ambulance Transportation Services/Ambulance, Air Transport Transportation Services/Ambulance, Land Transport Transportation Services/Ambulance, Water Transport
60	Public Health or Welfare Agency	251K00000X	Agencies/Public Health or Welfare
61	Voluntary Health or Charitable Agency <sup>1</sup>	251V00000X	Agencies/Voluntary or Charitable
62	Psychologist	103T00000X 103TA0400X 103TA0700X 103TC0700X 103TC2200X 103TB0200X 103TC1900X 103TE1000X 103TE1100X 103TF0000X 103TF0200X 103TP2701X	Behavioral Health & Social Service Providers/Psychologist Behavioral Health & Social Service Providers/Psychologist (Substance Abuse Disorder) Behavioral Health & Social Service Providers/Psychologist, Adult Development & Aging Behavioral Health & Social Service Providers/Psychologist, Clinical Behavioral Health & Social Service Providers/Psychologist, Clinical Child & Adolescent Behavioral Health & Social Service Providers/Psychologist, Cognitive & Behavioral Behavioral Health & Social Service Providers/Psychologist, Counseling Behavioral Health & Social Service Providers/Psychologist, Educational Behavioral Health & Social Service Providers/Psychologist, Exercise & Sports Behavioral Health & Social Service Providers/Psychologist, Family Behavioral Health & Social Service Providers/Psychologist, Forensic Behavioral Health & Social Service Providers/Psychologist, Group Psychotherapy

<sup>1</sup> Medicare no longer enrolls this provider type.

MEDICARE SPECIALTY CODE	MEDICARE PROVIDER/SUPPLIER TYPE DESCRIPTION	PROVIDER TAXONOMY CODE	PROVIDER TAXONOMY DESCRIPTION: TYPE, CLASSIFICATION, SPECIALIZATION
		103TH0004X 103TH0100X 103TM1700X 103TM1800X	Behavioral Health & Social Service Providers/Psychologist, Health Behavioral Health & Social Service Providers/Psychologist, Health Service Behavioral Health & Social Service Providers/Psychologist, Men & Masculinity Behavioral Health & Social Service Providers/Psychologist, Mental Retardation & Developmental Disabilities
63	Portable X-Ray Supplier	103TP001GX 103TP0814X 103TP2700X 103TR0400X 103TS0200X 103TW0100X	Behavioral Health & Social Service Providers/Psychologist, Prescribing (Medical) Behavioral Health & Social Service Providers/Psychologist, Psychoanalysis Behavioral Health & Social Service Providers/Psychologist, Psychotherapy Behavioral Health & Social Service Providers/Psychologist, Rehabilitation Behavioral Health & Social Service Providers/Psychologist, School Behavioral Health & Social Service Providers/Psychologist, Women Suppliers/Portable X-Ray Supplier
64	Audiologist	231H00000X 231HA2400X	Speech, Language and Hearing Service Providers/Audiologist Speech, Language and Hearing Service Providers/Audiologist, Assistive Technology Practitioner
65	Physical Therapist in Private Practice	225100000X 2251C2600X 2251E1300X 2251E1200X 2251G0304X 2251H1200X 2251H1300X 2251N0400X 2251X0800X	Respiratory, Developmental, Rehabilitative & Restorative Service Providers/Physical Therapist Respiratory, Developmental, Rehabilitative & Restorative Service Providers/Physical Therapist, Cardiorespiratory Respiratory, Developmental, Rehabilitative & Restorative Service Providers/Physical Therapist, Electrophysiology, Clinical Respiratory, Developmental, Rehabilitative & Restorative Service Providers/Physical Therapist, Ergonomics Respiratory, Developmental, Rehabilitative & Restorative Service Providers/Physical Therapist, Geriatrics Respiratory, Developmental, Rehabilitative & Restorative Service Providers/Physical Therapist, Hand Respiratory, Developmental, Rehabilitative & Restorative Service Providers/Physical Therapist, Human Factors Respiratory, Developmental, Rehabilitative & Restorative Service Providers/Physical Therapist, Neurology Respiratory, Developmental, Rehabilitative & Restorative Service Providers/Physical Therapist, Orthopedic

MEDICARE SPECIALTY CODE	MEDICARE PROVIDER/SUPPLIER TYPE DESCRIPTION	PROVIDER TAXONOMY CODE	PROVIDER TAXONOMY DESCRIPTION: TYPE, CLASSIFICATION, SPECIALIZATION
66	Physician/Rheumatology	2251P0200X	Respiratory, Developmental, Rehabilitative & Restorative Service Providers/Physical Therapist, Pediatrics
67	Occupational Therapist in Private Practice	2251S0007X 207RR0500X 225XR0403X 225XE0001X 225XE1200X 225XF0002X 225XG0600X 225XH1200X 225XH1300X 225XL0004X 225XM0800X 225XN1300X 225XP0200X 225XP0019X	Allopathic & Osteopathic Physicians/Internal Medicine, Rheumatology Respiratory, Developmental, Rehabilitative & Restorative Service Providers/Physical Therapist, Sports Respiratory, Developmental, Rehabilitative & Restorative Service Providers/Occupational Therapist Respiratory, Developmental, Rehabilitative & Restorative Service Providers/Occupational Therapist, Driving and Community Mobility Respiratory, Developmental, Rehabilitative & Restorative Service Providers/Occupational Therapist, Environmental Modification Respiratory, Developmental, Rehabilitative & Restorative Service Providers/Occupational Therapist, Ergonomics Respiratory, Developmental, Rehabilitative & Restorative Service Providers/Occupational Therapist, Feeding, Eating & Swallowing Respiratory, Developmental, Rehabilitative & Restorative Service Providers/Occupational Therapist, Gerontology Respiratory, Developmental, Rehabilitative & Restorative Service Providers/Occupational Therapist, Hand Respiratory, Developmental, Rehabilitative & Restorative Service Providers/Occupational Therapist, Human Factors Respiratory, Developmental, Rehabilitative & Restorative Service Providers/Occupational Therapist, Low Vision Respiratory, Developmental, Rehabilitative & Restorative Service Providers/Occupational Therapist, Mental Health Respiratory, Developmental, Rehabilitative & Restorative Service Providers/Occupational Therapist, Neurorehabilitation Respiratory, Developmental, Rehabilitative & Restorative Service Providers/Occupational Therapist, Pediatrics Respiratory, Developmental, Rehabilitative & Restorative Service Providers/Occupational Therapist, Physical Rehabilitation Behavioral Health & Social Service Providers/Psychologist, Clinical Laboratories/Clinical Medical Laboratory Ambulatory Health Care Facilities/Clinic/Center, Multi-Specialty
68	Psychologist, Clinical	103TC0700X	
69	Clinical Laboratory	291U00000X	
70	Clinic or Group Practice	261QM1300X	

MEDICARE SPECIALTY CODE	MEDICARE PROVIDER/SUPPLIER TYPE DESCRIPTION	PROVIDER TAXONOMY CODE	PROVIDER TAXONOMY DESCRIPTION: TYPE, CLASSIFICATION, SPECIALIZATION
71	Registered Dietitian or Nutrition Professional	193200000X 193400000X 133V00000X 133VN1006X 133VN1004X 133VN1005X	Group/Multi-Specialty Group/Single-Specialty Dietary & Nutritional Service Providers/Dietician, Registered Dietary & Nutritional Service Providers/Dietician, Registered, Nutrition, Metabolic Dietary & Nutritional Service Providers/Dietician, Registered, Nutrition, Pediatric Dietary & Nutritional Service Providers/Dietician, Registered, Nutrition, Renal
72	Physician/Pain Management	208VP0000X	Allopathic & Osteopathic Physicians/Pain Medicine, Pain Medicine
73	Mass Immunizer Roster Biller <sup>2</sup>		
74	Radiation Therapy Center	261QR0200X	Ambulatory Health Care Facilities/Clinic/Center, Radiology
75	Slide Preparation Facility	247200000X	Technologists, Technicians & Other Technical Service Providers/Technician, Other
76	Physician/Peripheral Vascular Disease	2086S0129X	Allopathic & Osteopathic Physicians/Surgery, Vascular Surgery
77	Physician/Vascular Surgery	2086S0129X	Allopathic & Osteopathic Physicians/Surgery, Vascular Surgery
78	Physician/Cardiac Surgery	208G00000X	Allopathic & Osteopathic Physicians/Thoracic Surgery (Cardiothoracic Vascular Surgery)
79	Physician/Addiction Medicine	207L00000X 207QA0401X 207RA0401X 2084A0401X	Allopathic & Osteopathic Physicians/Anesthesiology, Addiction Medicine Allopathic & Osteopathic Physicians/Family Medicine, Addiction Medicine Allopathic & Osteopathic Physicians/Internal Medicine, Addiction Medicine Allopathic & Osteopathic Physicians/Psychiatry & Neurology, Addiction Medicine
80	Licensed Clinical Social Worker	1041C0700X	Behavioral Health & Social Service Providers/Social Worker, Clinical
81	Physician/Critical Care (Intensivists)	207RC0200X	Allopathic & Osteopathic Physicians/Internal Medicine, Critical Care Medicine
82	Physician/Hematology	207RH0000X	Allopathic & Osteopathic Physicians/Internal Medicine, Hematology
83	Physician/Hematology-Oncology	207RH0003X	Allopathic & Osteopathic Physicians/Internal Medicine, Hematology & Oncology
84	Physician/Preventive	2083A0100X	Allopathic & Osteopathic Physicians/Preventive Medicine, Aerospace Medicine

<sup>2</sup> This is an arrangement whereby immunization services are rendered by health care providers who are under contract to the entity/individual who is enrolled in Medicare as a Mass Immunization Roster Biller. The Healthcare Provider Taxonomy Code(s) would be that (those) of the health care provider(s) who render the immunization services.



MEDICARE SPECIALTY CODE	MEDICARE PROVIDER/SUPPLIER TYPE DESCRIPTION	PROVIDER TAXONOMY CODE	PROVIDER TAXONOMY DESCRIPTION: TYPE, CLASSIFICATION, SPECIALIZATION
	Medicine	2083T0002X 2083X0100X 2083P0500X 2083P0901X	Allopathic & Osteopathic Physicians/Preventive Medicine, Medical Toxicology Allopathic & Osteopathic Physicians/Preventive Medicine, Occupational Medicine Allopathic & Osteopathic Physicians/Preventive Medicine, Preventive Medicine/Occupational Environmental Medicine Allopathic & Osteopathic Physicians/Preventive Medicine, Public Health & General Preventive Medicine Allopathic & Osteopathic Physicians/Preventive Medicine, Sports Medicine Allopathic & Osteopathic Physicians/Preventive Medicine, Undersea and Hyperbaric Medicine
85	Physician/Maxillofacial Surgery	204E00000X	Allopathic & Osteopathic Physicians/Oral and Maxillofacial Surgery
86	Physician/Neuropsychiatry	2084A0401X 2084P0802X 2084B0002X 2084P0804X 2084N0600X 2084D0003X 2084F0202X 2084P0805X 2084FH0002X 2084P0005X 2084N0400X 2084N0402X 2084N0008X 2084P2900X 2084P0800X 2084P0015X 2084S0012X 2084S0010X 2084Y0102X	Allopathic & Osteopathic Physicians/ Psychiatry & Neurology Allopathic & Osteopathic Physicians/ Psychiatry & Neurology, Addiction Psychiatry Allopathic & Osteopathic Physicians/ Psychiatry & Neurology, Bariatric Medicine Allopathic & Osteopathic Physicians/ Psychiatry & Neurology, Child & Adolescent Psychiatry Allopathic & Osteopathic Physicians/ Psychiatry & Neurology, Clinical Neurophysiology Allopathic & Osteopathic Physicians/ Psychiatry & Neurology, Diagnostic Neuroimaging Allopathic & Osteopathic Physicians/ Psychiatry & Neurology, Forensic Psychiatry Allopathic & Osteopathic Physicians/ Psychiatry & Neurology, Geriatric Psychiatry Allopathic & Osteopathic Physicians/ Psychiatry & Neurology, Hospice & Palliative Medicine Allopathic & Osteopathic Physicians/ Psychiatry & Neurology, Neurodevelopmental Disabilities Allopathic & Osteopathic Physicians/ Psychiatry & Neurology, Neurology Allopathic & Osteopathic Physicians/ Psychiatry & Neurology, Neurology with Special Qualifications in Child Neurology Allopathic & Osteopathic Physicians/ Psychiatry & Neurology, Neuromuscular Medicine Allopathic & Osteopathic Physicians/ Psychiatry & Neurology, Pain Medicine Allopathic & Osteopathic Physicians/ Psychiatry & Neurology, Psychiatry Allopathic & Osteopathic Physicians/ Psychiatry & Neurology, Psychosomatic Medicine Allopathic & Osteopathic Physicians/ Psychiatry & Neurology, Sleep Medicine Allopathic & Osteopathic Physicians/ Psychiatry & Neurology, Sports Medicine Allopathic & Osteopathic Physicians/ Psychiatry & Neurology, Vascular Neurology

MEDICARE SPECIALTY CODE	MEDICARE PROVIDER/SUPPLIER TYPE DESCRIPTION	PROVIDER TAXONOMY CODE	PROVIDER TAXONOMY DESCRIPTION: TYPE, CLASSIFICATION, SPECIALIZATION
87 <sup>3</sup>	All Other Suppliers	332B00000X	Suppliers/Durable Medical Equipment & Medical Supplies
88	Unknown Supplier/Provider Specialty <sup>4</sup>		
89	Certified Clinical Nurse Specialist	364S000000X	Physician Assistants & Advanced Practice Nursing Providers/Clinical Nurse Specialist
		364SA2100X	Physician Assistants & Advanced Practice Nursing Providers/Clinical Nurse Specialist, Acute Care
		364SA2200X	Physician Assistants & Advanced Practice Nursing Providers/Clinical Nurse Specialist, Adult Health
		364SC2300X	Physician Assistants & Advanced Practice Nursing Providers/Clinical Nurse Specialist, Chronic Care
		364SC1501X	Physician Assistants & Advanced Practice Nursing Providers/Clinical Nurse Specialist, Community Health/Public Health
		364SC0200X	Physician Assistants & Advanced Practice Nursing Providers/Clinical Nurse Specialist, Critical Care Medicine
		364SE0003X	Physician Assistants & Advanced Practice Nursing Providers/Clinical Nurse Specialist, Emergency
		364SE1400X	Physician Assistants & Advanced Practice Nursing Providers/Clinical Nurse Specialist, Ethics
		364SF0001X	Physician Assistants & Advanced Practice Nursing Providers/Clinical Nurse Specialist, Family Health
		364SG0600X	Physician Assistants & Advanced Practice Nursing Providers/Clinical Nurse Specialist, Gerontology
364SH1100X	Physician Assistants & Advanced Practice Nursing Providers/Clinical Nurse Specialist, Holistic		
364SH0200X	Physician Assistants & Advanced Practice Nursing Providers/Clinical Nurse Specialist, Home Health		

<sup>3</sup> Medicare carriers use Specialty Code 87 for Pharmacies when processing prescription drugs that are paid through the Medicare Physician Fee Schedule. However, the description for Specialty Code 87 remains "All Other Suppliers."

<sup>4</sup> Because the Medicare Provider Type "Physician/Undeined Physician Type" applies to physicians, "Unknown Supplier/Provider Specialty" applies to other than physicians. Because Medicare does not enroll every non-physician supplier/provider type in the Healthcare Provider Taxonomy Code Set, we cannot arbitrarily link this Medicare Provider Type to all remaining supplier/provider types in the Healthcare Provider Taxonomy Code Set. In truth, this Medicare Provider Type would link to every Healthcare Provider Taxonomy Code (except those that describe physicians) that is listed in this document. We do not list them here because doing so would greatly increase the size of this document.

MEDICARE SPECIALTY CODE	MEDICARE PROVIDER/SUPPLIER TYPE DESCRIPTION	PROVIDER TAXONOMY CODE	PROVIDER TAXONOMY DESCRIPTION: TYPE, CLASSIFICATION, SPECIALIZATION
364SI0800X		364SI0800X	Physician Assistants & Advanced Practice Nursing Providers/Clinical Nurse Specialist, Informatics
364SL0600X		364SL0600X	Physician Assistants & Advanced Practice Nursing Providers/Clinical Nurse Specialist, Long-term Care
364SM0705X		364SM0705X	Physician Assistants & Advanced Practice Nursing Providers/Clinical Nurse Specialist, Medical-Surgical
364SN0000X		364SN0000X	Physician Assistants & Advanced Practice Nursing Providers/Clinical Nurse Specialist, Neonatal
364SN0800X		364SN0800X	Physician Assistants & Advanced Practice Nursing Providers/Clinical Nurse Specialist, Neuroscience
364SX0106X		364SX0106X	Physician Assistants & Advanced Practice Nursing Providers/Clinical Nurse Specialist, Occupational Health
364SX0200X		364SX0200X	Physician Assistants & Advanced Practice Nursing Providers/Clinical Nurse Specialist, Oncology
364SX0204X		364SX0204X	Physician Assistants & Advanced Practice Nursing Providers/Clinical Nurse Specialist, Oncology, Pediatrics
364SP0200X		364SP0200X	Physician Assistants & Advanced Practice Nursing Providers/Clinical Nurse Specialist, Pediatrics
364SP1700X		364SP1700X	Physician Assistants & Advanced Practice Nursing Providers/Clinical Nurse Specialist, Perinatal
364SP2800X		364SP2800X	Physician Assistants & Advanced Practice Nursing Providers/Clinical Nurse Specialist, Perioperative
364SP0808X		364SP0808X	Physician Assistants & Advanced Practice Nursing Providers/Clinical Nurse Specialist, Psychiatric/Mental Health
364SP0809X		364SP0809X	Physician Assistants & Advanced Practice Nursing Providers/Clinical Nurse Specialist, Psychiatric/Mental Health, Adult
364SP0807X		364SP0807X	Physician Assistants & Advanced Practice Nursing Providers/Clinical Nurse Specialist, Psychiatric/Mental Health, Child & Adolescent
364SP0810X		364SP0810X	Physician Assistants & Advanced Practice Nursing Providers/Clinical Nurse Specialist, Psychiatric/Mental Health, Child & Family
364SP0811X		364SP0811X	Physician Assistants & Advanced Practice Nursing Providers/Clinical Nurse Specialist, Psychiatric/Mental Health, Chronically III
364SP0812X		364SP0812X	Physician Assistants & Advanced Practice Nursing Providers/Clinical Nurse Specialist,

MEDICARE SPECIALTY CODE	MEDICARE PROVIDER/SUPPLIER TYPE DESCRIPTION	PROVIDER TAXONOMY CODE	PROVIDER TAXONOMY DESCRIPTION: TYPE, CLASSIFICATION, SPECIALIZATION
		364SP0813X	Psychiatric/Mental Health, Community
		364SR0400X	Psychiatric Assistants & Advanced Practice Nursing Providers/Clinical Nurse Specialist, Psychiatric/Mental Health, Geropsychiatric
		364SS0200X	Physician Assistants & Advanced Practice Nursing Providers/Clinical Nurse Specialist, Rehabilitation
		364ST0500X	Physician Assistants & Advanced Practice Nursing Providers/Clinical Nurse Specialist, Transplantation
		364SW0102X	Physician Assistants & Advanced Practice Nursing Providers/Clinical Nurse Specialist, Women's Health
90	Physician/Medical Oncology	207RX0202X	Allopathic & Osteopathic Physicians/Internal Medicine, Medical Oncology
91	Physician/Surgical Oncology	2086X0206X	Allopathic & Osteopathic Physicians/Surgery, Surgical Oncology
92	Physician/Radiation Oncology	2085R0001X	Allopathic & Osteopathic Physicians/Radiology, Radiation Oncology
93	Physician/Emergency Medicine	207P00000X 207PE0004X 207PH0002X 207PT0002X 207PP0204X 207PS0010X 207PE0005X	Allopathic & Osteopathic Physicians/Emergency Medicine Allopathic & Osteopathic Physicians/Emergency Medicine, Emergency Medical Services Allopathic & Osteopathic Physicians/Emergency Medicine, Hospice and Palliative Medicine Allopathic & Osteopathic Physicians/Emergency Medicine, Medical Toxicology Allopathic & Osteopathic Physicians/Emergency Medicine, Pediatric Emergency Medicine Allopathic & Osteopathic Physicians/Emergency Medicine, Sports Medicine Allopathic & Osteopathic Physicians/Emergency Medicine, Undersea and Hyperbaric Medicine
94	Physician/Interventional Radiology	2085R0204X	Allopathic & Osteopathic Physicians/Radiology, Vascular and Interventional Radiology
95	Part B CAP Drug Vendor <sup>5</sup>		
96 <sup>6</sup>	Optician	156FX1800X	Eye & Vision Service Providers/Technician/Technologist, Optician
97	Physician Assistant	363A00000X 363AM0700X	Physician Assistants & Advanced Practice Nursing Providers/Physician Assistant Physician Assistants & Advanced Practice Nursing Providers/Physician Assistant, Medical

<sup>5</sup> Does not meet the definition of "health care provider" at 45 CFR 160.103; is not eligible for an NPI. There is no linkage to a Healthcare Provider Taxonomy Code.

<sup>6</sup> Medicare specialty code designation is for Part B DMEPOS purposes.

MEDICARE SPECIALTY CODE	MEDICARE PROVIDER/SUPPLIER TYPE DESCRIPTION	PROVIDER TAXONOMY CODE	PROVIDER TAXONOMY DESCRIPTION: TYPE, CLASSIFICATION, SPECIALIZATION
98	Physician/Gynecological Oncology	363AS0400X 207VX0201X	Physician Assistants & Advanced Practice Nursing Providers/Physician Assistant, Surgical Allopathic & Osteopathic Physicians/Obstetrics & Gynecology, Gynecologic Oncology
99	Physician/Undefined Physician type <sup>7</sup>	208D00000X	Allopathic & Osteopathic Physicians/General Practice
A0 <sup>8</sup>	Hospital-General	282N00000X	Hospitals/General Acute Care Hospital
	Hospital-Acute Care	282N00000X	Hospitals/General Acute Care Hospital
	Hospital-Children's (PPS excluded)	282NC2000X	Hospitals/General Acute Care Hospital, Children
	Hospital-Long-Term (PPS excluded)	282E00000X	Hospitals/Long Term Care Hospital
	Hospital-Psychiatric (PPS excluded)	283Q00000X	Hospitals/Psychiatric Hospital
	Hospital-Rehabilitation (PPS excluded)	283X00000X	Hospitals/Rehabilitation Hospital
	Hospital-Short-Term (General and Specialty)	282N00000X	Hospitals/General Acute Care Hospital
	Hospital-Swing Bed Approved	275N00000X	Hospitals/Specialty Hospital
	Hospital-Psychiatric Unit	273R00000X	Hospital Units/Psychiatric Unit
	Hospital-Rehabilitation Unit	273Y00000X	Hospital Units/Rehabilitation Unit
	Hospital-Specialty Hospital (cardiac, orthopedic, surgical)	284300000X	Hospitals/Specialty Hospital
A1 <sup>9</sup>	Critical Access Hospital	282NC0060X	Hospitals/General Acute Care Hospital, Critical Access
A2 <sup>10</sup>	Skilled Nursing Facility	314000000X	Nursing and Custodial Care Facilities/Skilled Nursing Facility
	Intermediate Care Nursing	332B00000X	Suppliers/Durable Medical Equipment & Medical Supplies

<sup>7</sup> Because the Medicare Provider Type indicates that the provider/supplier is a Physician, we have linked this to the most generic Allopathic & Osteopathic Physicians classification. It could technically link to every Allopathic & Osteopathic Physician.

<sup>8</sup> Medicare specialty code designation is for Part B DM/EP/OS purposes.

<sup>9</sup> Medicare specialty code designation is for Part B DM/EP/OS purposes.

MEDICARE SPECIALTY CODE	MEDICARE PROVIDER/SUPPLIER TYPE DESCRIPTION	PROVIDER TAXONOMY CODE	PROVIDER TAXONOMY DESCRIPTION: TYPE, CLASSIFICATION, SPECIALIZATION
A3 <sup>11</sup>	Facility Other Nursing Facility	313M00000X	Nursing and Custodial Care Facilities/Nursing Facility
A4 <sup>12</sup>	Home Health Agency Home Health Agency (Subunit)	251E00000X 251E00000X	Agencies/Home Health Agencies/Home Health
A5	Pharmacy	333600000X 3336C0002X 3336C0003X 3336C0004X 3336H0001X 3336I0012X 3336L0003X 3336M0002X 3336M0003X 3336N0007X 3336S0011X	Suppliers/Pharmacy Suppliers/Pharmacy, Clinic Pharmacy Suppliers/Pharmacy, Community/Retail Pharmacy Suppliers/Pharmacy, Compounding Pharmacy Suppliers/Pharmacy, Home Infusion Therapy Pharmacy Suppliers/Pharmacy, Institutional Pharmacy Suppliers/Pharmacy, Long-term Care Pharmacy Suppliers/Pharmacy, Mail Order Pharmacy Suppliers/Pharmacy, Managed Care Organization Pharmacy Suppliers/Pharmacy, Nuclear Pharmacy Suppliers/Pharmacy, Specialty Pharmacy
A6	Medical Supply Company with Respiratory Therapist	332B00000X	Suppliers/Durable Medical Equipment & Medical Supplies
A7	Department Store	332B00000X	Suppliers/Durable Medical Equipment & Medical Supplies
A8	Grocery Store	332B00000X	Suppliers/Durable Medical Equipment & Medical Supplies
A9 <sup>13</sup>	Indian Health Service facility <sup>14</sup>		
B1	Oxygen supplier	332BX2000X	Suppliers/Durable Medical Equipment & Medical Supplies, Oxygen Equipment & Supplies
B2	Pediatric personnel	222Z00000X 224P00000X	Respiratory, Developmental, Rehabilitative and Restorative Service Providers/Orthotist Respiratory, Developmental, Rehabilitative and Restorative Service Providers/Prosthetist
B3	Medical supply company	332B00000X	Suppliers/Durable Medical Equipment & Medical Supplies

<sup>10</sup> Medicare specialty code designation is for Part B DMEP-OS purposes.

<sup>11</sup> Medicare specialty code designation is for Part B DMEP-OS purposes.

<sup>12</sup> Medicare specialty code designation is for Part B DMEP-OS purposes.

<sup>13</sup> Medicare specialty code designation is for Part B DMEP-OS purposes.

<sup>14</sup> There is no linkage to specific Healthcare Provider Taxonomy Codes because an Indian Health Service facility can be various provider types/classifications.

MEDICARE SPECIALTY CODE	MEDICARE PROVIDER/SUPPLIER TYPE DESCRIPTION	PROVIDER TAXONOMY CODE	PROVIDER TAXONOMY DESCRIPTION: TYPE, CLASSIFICATION, SPECIALIZATION
B4 <sup>15</sup>	with pedorthic personnel		
	Rehabilitation Agency	261QR0400X	Ambulatory Health Care Facilities/Clinic/Center, Rehabilitation
	Organ Procurement Organization <sup>16</sup>	335U00000X	Suppliers/Organ Procurement Organization
	Community Mental Health Center	261QM0801X	Ambulatory Health Care Facilities/Clinic/Center, Mental Health
	Comprehensive Outpatient Rehabilitation Facility	261QR0401X	Ambulatory Health Care Facilities/Clinic/Center, Rehabilitation, Comprehensive Outpatient Rehabilitation Facility (CORF)
	End-Stage Renal Disease Facility	261QE0700X	Ambulatory Health Care Facilities/End-Stage Renal Disease (ESRD) Treatment
	Federally Qualified Health Center	261QF0400X	Ambulatory Health Care Facilities/Federally Qualified Health Center (FQHC)
	Hospice	251G00000X	Agencies/Hospice Care, Community Based
	Histocompatibility Laboratory	291U00000X 291900000X	Laboratories/Clinical Medical Laboratory Laboratories/Military Clinical Medical Laboratory
	Outpatient Physical Therapy/Occupational Therapy/Speech Pathology Services	261QR0400X	Ambulatory Health Care Facilities/Clinic/Center, Rehabilitation
	Religious Non-Medical Health Care Institution	282J00000X	Hospitals/Religious Non-medical Health Care Institution
	Rural Health Clinic	261QR1300X	Ambulatory Health Care Facilities/Clinic/Center, Rural Health

<sup>15</sup> Medicare specialty code designation is for Part B DMEPoS purposes.

<sup>16</sup> Does not meet the definition of "health care provider" at 45 CFR 160.103; is not eligible for an NPI.