Vaccine Coding, Coverage, and Reimbursement

Adult Influenza Vaccine

Increasing the number of vaccines provided to patients with high-risk and chronic conditions is an area of priority for the Centers for Disease Control and other healthcare-related organization. It is crucial for healthcare practices and providers to understand patient coverage and cost-sharing, as well as practice reimbursement and reporting to appropriately account for the service provided.

This resource provides a detailed overview of the following aspects of adult influenza vaccines:

- Vaccine coverage and cost sharing
- Provider reimbursement and revenue
- Coding and reporting
- Services reported in addition to a vaccine administration service.

Vaccine Coverage and Patient Cost-Sharing

Medicare Beneficiary Coverage and Cost Sharing Summary

	Part B	Part D
Coverage	▪ Influenza ▪ Pneumonia ▪ Hepatitis B (individuals at high and intermediate risk) ▪ COVID-19 ▪ Certain reasonable and necessary vaccines to treat an injury or exposure to a disease	▪ Shingles ▪ Tdap ▪ Vaccines that are "reasonable and necessary" [1] to prevent illness and are not covered by Part B.
Setting	Administered in a variety of settings, including mass immunizers (such as retail pharmacies), physician offices, hospitals, SNFs, dialysis facilities, at home during home health visits, and others.	Administered primarily by retail pharmacies.
Provider Payment	For most providers, 95 percent of AWP.	Plan-negotiated rate.

[1] Centers for Medicare and Medicaid Services. "Medicare Part D Vaccines". MLN908764 – Medicare Part D Vaccines (cms.gov)

Beneficiary Cost Sharing	No cost sharing for vaccine or administration of the vaccine if the provider accepts assignment from Medicare.	As of January 1, 2023, there is no cost sharing for recommended vaccines covered under Part D. Patients may have to pay an administration fee at the time of service, but they can request reimbursement from their Part D plan.[2]

Coverage

Influenza vaccines are covered once per season under Medicare Part B.

Cost-Sharing

Medicare beneficiaries do not have cost sharing for an influenza vaccine if the provider accepts assignment from Medicare. However, additional charges to the patient may apply depending on the setting in which the vaccine was administered if other services were provided. (See Hospital Outpatient Facility Fee.)

Private Payer Coverage and Cost Sharing

Implemented in 2010, the Affordable Health Care Act requires individual and group health plans to cover in-network routine immunizations without member cost sharing unless qualified under a grandfathered provision or exception.[3],[4] Routine use of immunizations are as recommended by the CDC's Advisory Committee on Immunization Practices[5]. Note: there can be disagreements on the definition of "routine" for patients with additional risk factors. If use of a vaccine is indicated by a special situation (e.g., cancer), include relevant diagnoses on the claim.

Medicare vs. Private Payer Cost-Sharing Comparison

Patient Cost-Sharing: Office Setting	
Vaccine Administration Only	**Vaccine Administration and E/M**
Medicare: No cost to patient, covered at 100% **Private Payers**: No cost to patients for routine immunizations provided in-network and covered by a non-exempted plan per ACA guidelines	**Medicare**: No cost to patient for the vaccine administration but may be subject to co-insurance for the E/M service. **Private Payers**: No cost to the patient for vaccine administration but may be subject to copays, deductibles, and coinsurance for the E/M service.

[2] Centers of Medicare and Medicaid Services. "MLN Fact Sheet: Medicare Part D Vaccines". MLN908764 – Medicare Part D Vaccines (cms.gov)

[3] Department of Health and Human Services. Fact Sheet: Celebrating the Affordable Care Act | HHS.gov

[4] Centers for Disease Control and Prevention. "Preventative Services Coverage." Preventive Service Tables | Prevention Through Health Care | CDC

[5] Centers for Disease Control and Prevention. "Vaccine Recommendations and Guidelines of the ACIP." ACIP Vaccine Recommendations | CDC

Patient Cost-Sharing: Hospital Setting	
Vaccine Administration Only	**Vaccine Administration and E/M**
Medicare: No cost to patient, covered at 100% **Private Payers**: No cost to patient, covered at 100%	**Medicare**: No cost to patient for the vaccine administration but may be subject to co-insurance for the E/M service in addition to a facility fee. **Private Payers**: No cost to the patient for vaccine administration but may be subject to copays, deductibles, and coinsurance for the E/M service and facility fee.

Facility Fee Coverage and Cost Sharing

If a patient receives the vaccine administration in a hospital setting, they may be responsible for a facility fee when an office visit is also performed on the same date of service. Facility fees account for the overhead costs of a hospital such as staff, equipment, and use of facilities. The facility fee coverage is dependent on payer policy.

The Centers for Medicare and Medicaid Services Final rule requires each hospital operating in the United States to provide "clear, accessible pricing information about the items and services they provide," which includes facility fees. In addition, some states have implemented laws requiring the disclosure of the facility fees ahead of time. For example, Maryland's Facility Fee Right-to-Know Act, requires hospitals to provide certain formal notifications and disclosures to patients, both oral and written, related to hospital outpatient clinic charges or facility fees.

Provider Reimbursement and Revenue

Facility vs. Non-Facility Setting

Reimbursement is based on whether the place of service (POS) where the services provided is considered a facility or non-facility setting. The POS code on the claim should reflect where the patient received the face-to-face service.

Medicare B Payment Allowances

On an annual basis, Medicare publishes payment allowances for the upcoming influenza season. The payment allowances are based on 95% of the Average Wholesale Price (AWP).

Hospital Outpatient Reimbursement

If the vaccine is provided in an outpatient hospital setting, payment is based on "reasonable cost" as designated by applicable CMS payment status indicators. CMS defines "reasonable cost" as "the calculation to determine the reasonable cost incurred by individual providers when furnishing covered services to beneficiaries. The reasonable cost is based on the actual cost of providing such services, including direct and indirect costs of providers, and excluding any costs that are unnecessary in the efficient delivery of services covered by a health insurance program." [6]

Ambulatory Payment Classifications (APCs)

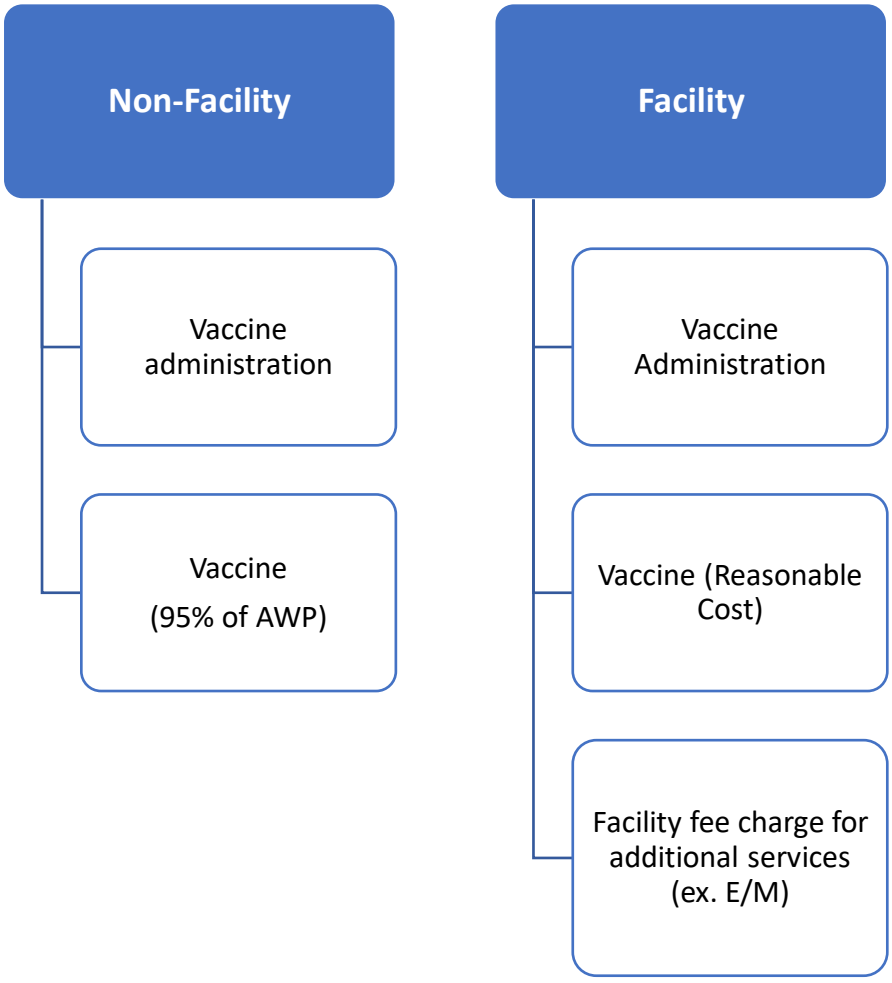
The CMS Ambulatory Payment Classification system is a grouping classification system for the facility outpatient services and certain medical devices, drugs, biologicals, therapeutic radiopharmaceuticals, and brachytherapy devices.

Under the outpatient prospective payment system (OPPS), CMS typically pays for covered hospital outpatient department services on a rate-per-service basis, where the service may be reported with one

[6] Centers for Medicare and Medicaid Services. "Glossary." CMS.gov Glossary

or more HCPCS codes. Payment varies according to the APC group to which the independent service or combination of services is assigned. [7]

Provider Revenue and Reimbursement: Non-Facility vs. Facility Setting



[7] Medicare Payment Advisory Commission. "Outpatient Hospital Services Payment System". November 2021. Outpatient Hospital Services Payment System

Coding and Reporting

Influenza Vaccine

While CPT code descriptions are agnostic to the manufacturer and type of vaccine, CMS provides a table on their "Seasonal Influenza Vaccine Pricing"[8] page indicating which manufacturer/vaccine corresponds to each CPT code. CMS updates this information annually. For example, Sanofi Pasteur's Flu Zone High-Dose quadrivalent vaccine is reported with 90662. Multiple vaccines can be assigned to the same CPT code.

Vaccine Administration

A vaccine administration code must be reported in addition to the vaccine/toxoid code. Influenza vaccine administration is described by CPT codes 90460-90474 and HCPCS codes G0008-G0313.

Patient Restriction	Face to face counseling Required	CPT code	Description
Pediatric	Yes	90460	Immunization administration through 18 years of age via any route of administration, with counseling by physician or other qualified healthcare professional, first or only component of each vaccine or toxoid administered
Pediatric	Yes	90461	Each additional vaccine or toxoid component administered. (List separately in addition to primary procedure.) (For combination vaccines, report in conjunction with 90461 for each additional component in a given vaccine.)
Any	No	90471	Immunization administration (includes percutaneous, subcutaneous, or intramuscular injections); 1 vaccine (single or combination vaccine/toxoid)
Any	No	90472	Each additional vaccine (single or combination vaccine/toxoid) (List separately in addition to primary procedure)
Any	No	90473	Immunization administration by intranasal or oral route; 1 vaccine (single or combination vaccine/toxoid)
Any	No	90474	Each additional vaccine (single or combination vaccine/toxoid) (List separately in addition to code for primary procedure)
Any	No	G0008	Administration for influenza virus vaccine (CMS)
	Yes	G0310	Immunization counseling by a physician or other qualified healthcare professional when the vaccine is not administered on the same date of service, 5-15 minutes (for Medicaid billing purposes)
	Yes	G0311	Immunization counseling by a physician or other qualified healthcare professional when the vaccine is not

[8] Centers for Medicare and Medicaid Services. "Vaccine Pricing". Seasonal Influenza Vaccines Pricing

Patient Restriction	Face to face counseling Required	CPT code	Description
			administered on the same date of service, 16-30 minutes (for Medicaid billing purposes)
Pediatric	Yes	G0312	Immunization counseling by a physician or other qualified healthcare professional when the vaccine is not administered on the same date of service for ages under 21, 5-15 minutes (for Medicaid billing purposes)
Pediatric	Yes	G0313	Immunization counseling by a physician or other qualified healthcare professional when the vaccine is not administered on the same date of service for ages under 21, 16-30 minutes (for Medicaid billing purposes)

Reason for the Encounter

If the vaccine administration is the primary reason for the encounter, ICD-10 Z code Z23 "Encounter for immunization" should be reported. If the primary reason for the encounter is not the vaccine administration, the appropriate primary diagnosis should be reported along with Z23 as a secondary diagnosis code.

Mass Immunizers

Mass immunizers are providers who administer COVID, flu, and pneumococcal vaccines to groups of individuals. They can be a traditional provider (ex. physician) or a non-traditional provider (ex. drug store, public health clinic, or senior center.) Under Medicare, providers who administer the COVID-19, influenza, and pneumococcal immunizations to groups of people may enroll as "mass immunizers" and file for reimbursement under roster billing.

Roster billing is a way for providers to submit one claim for immunizations of multiple Medicare beneficiaries. The provider may submit electronically or via paper a roster bill form detailing information about individual beneficiaries as well as the supplier of the service along with a separate, pre-printed CMS claim form (UB-04 or 1500) as a cover document to the MAC. CMS accepts roster bills for 1 or more patients that get the same type of shot on the same date of service. Each type of immunization requires a separate roster form. The MAC then uses the roster bill and claim form to create one claim per beneficiary from the roster bill[9].

[9] "10.3 Simplified Roster Claims for Mass Immunizers." Medicare Claims Processing Manual (cms.gov)

Roster Billing Requirements

- Medicare Enrolled Providers
- Enrolled as Mass Immunization Roster biller (specialty type 73).
- Bill only COVID-19, influenza, and pneumococcal shots by roster billing.
- Accept assignment for immunizations and administration.
- Submit billing to a MAC.

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Outpatient Facility or Hospital Based Services

Revenue Codes

For vaccine administration services reported in an outpatient facility or hospital, use revenue code 0771 (vaccine administration), which is under the APC classification of Preventive Services (077X). Also report the applicable administration CPT code as well as the appropriate CPT or HCPCS assigned to the vaccine itself.

Off-Campus Provider-Based Outpatient Departments

If the services are reimbursed through OPPS, modifier -PO (Services, procedures, and/or surgeries furnished at excepted off-campus provider-based outpatient departments) should be appended to the HCPCS/CPT code. Non-excepted off-campus provider-based outpatient departments should append modifier -PN to the HCPCS/CPT code. [11]

Separate Claims for the Vaccine and Administration

If the vaccine and administration are provided by two separate entities, separate claims should be submitted to CMS. For example, if a provider is billing for the influenza virus vaccine administration *only*, only the appropriate CPT code for the administration should be reported. The provider of the vaccine itself will also submit a separate claim of the vaccine CPT or HCPCS code.

Facility Fee

Facility fees are reported for hospital-based clinic evaluation and management visits only with the CPT codes 99202-99215 or with the HCPCS code G0463. CMS created HCPCS code *G0463 Hospital outpatient clinic visit for assessment and management* to report all hospital outpatient clinic visits payable under OPPS regardless of level of service. This HCPCS code replaced the CPT codes 99202-99215 reported to CMS[12] that were used to capture the facility practice expense not included in the reimbursement for hospital-based outpatient clinics. Non-Medicare payers may have their own specific policies on how this HCPCS may be billed or may require outpatient E/M CPT codes instead.

[10] Roster Billing | CMS
[11] Billing Requirements for OPPS Providers with Multiple Service Locations
[12] Medicare Claims Processing Manual – Chapter 4: Part B Hospital

Vaccine Administration and Additional Services

Evaluation and Management Services

If the patient is being seen for the administration of the influenza virus vaccine only, an office visit may not be reported. However, should the patient receive additional service that qualifies as an office visit and is sufficiently documented, an office visit code and the administration may be reported. Medicare will pay for both services on the same date of service if it was reasonable and medically necessary. [13]

Other Services

To determine whether an influenza vaccine can be reported with another service, it will be important to check the procedure to procedure (PTP) coding edits using the Medicare National Correct Coding Initiative (NCCI) Tools. The NCCI edits will provide information if one service can be reported with another and if a modifier is required. NCCI edit information is available online and updated on a quarterly basis.

Putting It Together

To determine the coding, coverage, and reimbursement for the vaccine administration, consider the following questions:

1. **What type of vaccine is being provided?**
   - ☐ Influenza
   - ☐ Pneumonia
   - ☐ Hepatitis B (individuals at high and intermediate risk)
   - ☐ COVID-19
   - ☐ Shingles
   - ☐ Tdap

2. **What setting was the vaccine administered in?**
   - ☐ Office
   - ☐ Outpatient Hospital
   - ☐ Off-Campus Provider
   - ☐ Retail Pharmacy

3. **Was another service provided in addition to the vaccine administration?**
   - ☐ Vaccine administration only
   - ☐ Vaccine administration and other services

[13] Issue Brief: Modifier 25 (ama-assn.org)

Scenarios

1. Patient receives influenza vaccine in an office setting.

Coding/Reporting

- Report the applicable CPT/HCPCS code for the vaccine and the administration code.
- If the vaccine administration is the primary reason for the encounter, report ICD-10 code Z23 "Encounter for immunization."

Patient Coverage and Cost Sharing

- Covered under Medicare B at 100% for the vaccine administration and vaccine.

Provider Reimbursement

- Reimbursed for the vaccine administration and the vaccine itself.
- Provider is paid at 95% of the Average Wholesale Price for the vaccine.

2. Patient receives influenza vaccine only in an outpatient hospital setting.

Coding/Reporting

- Report revenue code 0771 (vaccine administration) along with the the applicable CPT/HCPCS code for the vaccine and the adminstration.
- If the vaccine administration is the primary reason for the encounter, report ICD-10 code Z23 "Encounter for immunization."
- Report the appropriate off-campus outpatient hospital modifier (-PO for excepted clinics and -PN for non-excepted clinics), if applicable.

Patient Coverage and Cost Sharing

- Covered under Medicare B at 100%.

Provider Reimbursement

- Reimbursed by Medicare for the service of the vaccine administration and the vaccine itself.
- Reimbursed at "reasonable cost" for the vaccine.

3. Patient receives influenza vaccine in an office setting in addition to an Evaluation and Management Service.

Coding/Reporting

- Report the applicable CPT/HCPCS code for the vaccine and the administration in addition to the E/M service.
- Modifier -25 would be appended to the E/M visit if the documentation supports both the E/M and administration as separately identifiable procedures.
- Report the appropriate ICD-10 codes to describe the reason for the encounter. ICD-10 code Z23 (encounter for immunization) would be the primary code if the vaccine administration is the reason for the visit. If not, it would be listed as secondary.

Patient Coverage and Cost-Sharing

- Patient is covered at 100% for the vaccine but may be subject to cost-sharing for the E/M service.

Provider Reimbursement

- Medicare will reimburse the provider for both the vaccine administration and E/M service.

4. Patient receives influenza vaccine in an outpatient hospital setting in addition to an Evaluation and Management Service.

Coding/Reporting

Facility

- Report revenue code 0771 (vaccine administration) along with the applicable CPT/HCPCS code for the vaccine and the administration.
- Report the appropriate location revenue code (i.e., 0510 for general clinic, 0519 for other clinic) with HCPCS code G0463 to report the facility fee with modifier 25 *if documentation is sufficient* to support the E/M visit as separate from the vaccine. Depending on the payer policy, the payer may require evaluation and management CPT code instead.
- Report the appropriate ICD-10 codes to describe the reason for the encounter. ICD-10 code Z23 (encounter for immunization) would be the primary code if the vaccine administration is the reason for the visit. If not, it would be listed as secondary.
- Report the appropriate off-campus outpatient hospital modifier (-PO for excepted clinics and -PN for non-excepted clinics), if applicable.

Provider

- Report the applicable CPT code for the evaluation and management visit by the provider.
- Report the appropriate ICD-10 codes to describe the reason for the evaluation and management encounter.

Patient Coverage and Cost-Sharing

- Patient is covered at 100% for the vaccine but may be subject to cost-sharing for the E/M service.
- Patient may be subject to a facility fee with the E/M service.

Provider Reimbursement

- Medicare will reimburse the provider for both the vaccine administration and E/M service.

Appendix

Place of Service (POS): Facility vs. Non-Facility	
Facility Settings	**Non-Facility Settings**
▪ Telehealth (POS code 02); ▪ Outpatient Hospital-Off campus (POS code 19); ▪ Inpatient Hospital (POS code 21); ▪ Outpatient Hospital-On campus (POS code 22); ▪ Emergency Room-Hospital (POS code 23); ▪ Medicare-participating ambulatory surgical center (ASC) for a HCPCS code included on ▪ the ASC approved list of procedures (POS code 24); ▪ Medicare-participating ASC for a procedure not on the ASC list of approved procedures ▪ with dates of service on or after January 1, 2008. (POS code 24); ▪ Military Treatment Facility (POS code 26); ▪ Skilled Nursing Facility (SNF) for a Part A resident (POS code 31); ▪ Hospice – for inpatient care (POS code 34); ▪ Ambulance – Land (POS code 41); ▪ Ambulance – Air or Water (POS code 42); Inpatient Psychiatric Facility (POS code 51); ▪ Psychiatric Facility -- Partial Hospitalization (POS code 52); ▪ Community Mental Health Center (POS code 53); ▪ Psychiatric Residential Treatment Center (POS code 56); and ▪ Comprehensive Inpatient Rehabilitation Facility (POS code 61).	▪ Pharmacy (POS code 01); ▪ School (POS code 03); ▪ Homeless Shelter (POS code 04); ▪ Prison/Correctional Facility (POS code 09); ▪ Office (POS code 11); ▪ Home or Private Residence of Patient (POS code 12); ▪ Assisted Living Facility (POS code 13); ▪ Group Home (POS code 14); ▪ Mobile Unit (POS code 15); ▪ Temporary Lodging (POS code 16); ▪ Walk-in Retail Health Clinic (POS code 17); ▪ Urgent Care Facility (POS code 20); ▪ Birthing Center (POS code 25); ▪ Nursing Facility and SNFs to Part B residents (POS code 32); ▪ Custodial Care Facility (POS code 33); ▪ Independent Clinic (POS code 49); ▪ Federally Qualified Health Center (POS code 50); ▪ Intermediate Health Care Facility/Individuals with Intellectual Disabilities (POS code ▪ 54); ▪ Residential Substance Abuse Treatment Facility (POS code 55); ▪ Non-Residential Substance Abuse Treatment Facility (POS code 57); ▪ Non-Residential Opioid Treatment Facility (POS code 58); ▪ Mass Immunization Center (POS code 60); ▪ Comprehensive Outpatient Rehabilitation Facility (POS code 62); ▪ End-Stage Renal Disease Treatment Facility (POS code 65); ▪ State or Local Health Clinic (POS code 71); ▪ Rural Health Clinic (POS code 72); ▪ Independent Laboratory (POS code 81); and ▪ Other Place of Service (POS code 99).

Medicare B Payment Allowances and Effective dates from 8/1/22-7/31/23			
Code	**Manufacturer Name**	**Vaccine Name**	**CMS Payment Allowance**
90662	Sanofi Pasteur	Fluzone High-Dose Quadrivalent (2022/2023)	$69.41
90672	MedImmune	FluMist Quadrivalent (2022/2023)	$26.876
90674	Seqirus	Flucelvax Quadrivalent (2022/2023) (Preservative Free)	$ 32.278
90682	Sanofi Pasteur	Flublok Quadrivalent (2022/2023) (Preservative Free)	$ 69.941
90686	GlaxoSmithKline Sanofi Pasteur Seqirus	Fluarix Quadrivalent (2022/2023) (Preservative Free) Flulaval Quadrivalent (2022/2023) (Preservative Free) Fluzone Quadrivalent (2022/2023) (Preservative Free) Afluria Quadrivalent (2022/2023) (Preservative Free)	$21.518
90687	Sanofi Pasteur Seqirus	Fluzone Quadrivalent 0.25ml (2022/2023) Afluria Quadrivalent 0.25ml (2022/2023)	$10.241
90694	Seqirus	Fluad Quadrivalent (2022/2023) (Preservative Free)	$ 71.682