

Incident-To Training

What are Incident-To Services?

- Per CMS, “Incident to a physician’s professional services means that the services or supplies are furnished as an integral, although incidental, part of the physician’s personal professional services in the course of diagnosis or treatment of an injury or illness.” ([CMS 4-11-2025](#))
- Under the Incident-To provision of Medicare, services are submitted under the physician’s NPI, as though the physician performed them, but they are actually performed by someone else (NP, PA, MA, RN, etc.)
- CMS has specific requirements that must be met in order to bill Incident-To.

Service must be provided in the Office Setting (POS 11)

- Under Medicare Part B, Incident-To provisions apply in an office setting only.
There is no Incident-To billing in a facility under Part B.

Direct Physician Supervision is required

- The physician must be physically present **in the office suite** and immediately available to render assistance if necessary while the service is being provided.***
- He/she is not required to be in the same room, but cannot be across the street, doing rounds at the hospital, available by phone, etc. The issue of “immediate availability” is one of patient safety.
- If the physician is a solo practitioner, he/she must directly supervise the care. If in a group, any physician member of the group may be present in the office to supervise.

Please note, physician supervision rules under the Ohio Revised Code are separate from ‘Incident-To’ billing requirements.

*** *“Direct Supervision” can be provided virtually (via 2-way/audio AND visual communication) unless the service includes a global surgery indicator 010 or 090. See also Q10 in the attached FAQ: [Telehealth FAQ CY 2026](#)****

The service must be medically necessary; and must be the kind of service that is commonly provided in a physician's office.

- This can include things such as minor surgeries, diagnostic tests, and injections/infusions. If the service is not normally done in the office, do not submit it under Incident-To.

Services rendered Incident-To must be for an established patient and an established condition, course of treatment, illness, etc.

- If patient comes in for an established condition, but then mentions something new such as ear pain, the visit no longer qualifies for billing under incident to.

The physician must personally perform the initial service and remain actively involved in the course of treatment.

- In other words, the physician must initiate the course of treatment, and this must be documented in the patient's chart.

Incident-To is **NOT** appropriate for the following situations:

- New patient
- New course of treatment
- New problem
- Significant change in an established condition

There are no claim requirements that signify a service was provided Incident-To a physician (i.e. no modifiers, etc.)

Documentation in the patient's record must indicate who actually performed the service and that the physician was physically present in the office during the service.

- **A co-signature alone from the physician does not justify the direct supervision requirement.**
- **A co-signature is not required, it is recommended that the APP document something similar to this-“Dr. ABC was physically present during today's visit.”**

In all cases, the medical necessity of the services must be supported by the medical record.

It is important that all staff and providers (both Physicians and NPPs/APPs) are aware of Incident-To requirements.

When entering charges for Direct billing vs. Incident-To:

Direct billing = NPP/APP as both servicing provider and billing provider

Incident-To = NPP/APP as servicing provider and Physician as billing provider

Remember that if in a group, any physician member of the group may be present in the office to supervise.

- **Bill under the physician who is present in the office, which may not necessarily be the physician who developed the plan of care.**

Billing for services rendered by an NPP/APP and billed under a physician's name/NPI means that you get 100% of the Medicare reimbursement, as opposed to 85% if billed direct under the NPP's/APP's name.

In order to 'earn' the additional reimbursement, you must meet ALL of the Incident-To requirements:

- No new patients
- No new conditions/diagnoses/problems
- Must be services from the physician's plan of care
- Office visits only, place of service 11
- Physician must be physically present in the office suite
- Documentation in the medical record should support these requirements

If you do not meet all requirements, you must bill direct under the NPP's/APP's name/NPI, otherwise this would be considered an OVERPAYMENT.

Use the **DONE** acronym to help determine if Incident-To requirements are met:

D: Direct Supervision (Physician present in office suite)

O: Office setting with Place of Service 11

N: No new patients
No new conditions/symptoms/problems

E: Established patient, with established plan of care,
with continued involvement from physician

Incident To Services & Supplies

[Incident To Services & Supplies | CMS](#)

CGS Fact Sheet:

[The "Incident to" Provision of Medicare Fact Sheet \(A/B MAC Jurisdiction 15\)](#)

Medicare Telehealth Policy Update:

[Telehealth policy updates | Telehealth.HHS.gov](#)