



Top Questions for Medical Benefit Coding and Billing for Vaccines: Avoiding Common Errors

The Summit has compiled billing issues from partners and reviewed publications on adult vaccine billing to develop the following Top Questions associated with coding and billing for adult vaccines. Some pediatric vaccine billing information is also included. An [algorithm](#) describing overall vaccine coverage by insurance type, additional information on [CPT coding for vaccine counseling](#), and detailed information regarding U.S. vaccine [insurance coverage policy](#) are available.

The below billing guidance applies to systems that are processed via outpatient medical benefit systems (e.g., CMS 1500 form). Contact [CMS \(Centers for Medicare and Medicaid Services\)](#) and medical societies for additional questions. For other billing [e.g., pharmacy, [Federally Qualified Healthcare Center \(FQHC\)](#)], see additional resources at <https://www.izsummitpartners.org/naiis-workgroups/access-provider-workgroup/coding-and-billing/>.

For adults without insurance, consider checking with health departments about which vaccines may be available. Many vaccine manufacturers also have patient assistance programs for uninsured adults; contact the vaccine manufacturer directly about options for getting vaccine doses for uninsured patients.

For patients with insurance, vaccines should mostly be covered by insurance with no out-of-pocket costs if given by an in-network provider. Verification with insurers is recommended.

CODING

1. What ICD-10 diagnosis code do I use when immunizing?

Z23 is the ICD-10 code that identifies an encounter for an immunization. If the immunization is related to exposure (for example, Td vaccine administered as a part of wound care), the ICD-10 code describing the wound should be used as the primary diagnosis code for the vaccine and Z23 should be used as the secondary code.

2. What is the CPT code for vaccine “x”? What is the correct NDC for vaccine “x”? Is the NDC necessary and, if so, which NDC should be used – the outer carton NDC or individual vial/syringe NDC? How should the claims form be completed?

A. BILLING FOR VACCINE ADMINISTRATION:

Proper Current Procedural Technology (CPT) codes for the vaccines administered, as well as for the vaccine administration service, must be used on claim forms. The vaccine CPT codes can be found on the CDC website.

i. Coding for Vaccine Administration Codes When Administering to Patients 19 years of Age and Older or if Qualified Counseling is Not Provided Prior to the Administration of Vaccine to Patients 18 Years of Age or Younger

An initial vaccine administration code must be reported, regardless of vaccine administration method.

- **90471** – Used for any immunization administration (for vaccines that are not orally or nasally administered)
- **90473** – Used for vaccines that are administered orally or nasally
- **90480** – Used for COVID-19 vaccine administration (NEW as of August 14, 2023)

These initial administration codes (CPT 90471, and 90473) cannot be billed together on the same date of service and cannot be billed more than once per day. CPT 90480 can be used for COVID-19 vaccine administration in addition to CPT 90471 or 90473 for another vaccine given on the same day.

When the initial per injection CPT code is billed (CPT 90471 or 90473), all additional vaccines/toxoids administered on that day (with the exception of CPT 90480 for the administration of a COVID-19 vaccine) should be reported with the appropriate add-on code (i.e. 90472 or 90474).

NOTE: Codes 90471 – 90474 codes do not include counseling time.

Example: Coding for multiple vaccines administered at the same visit if patient is 19 years of age or older or if qualified counseling is not provided

Vaccine: MMR

Vaccine Administration Coding: Bill with CPT 90471 only

Vaccine: Tdap

Vaccine Administration Coding: Bill with CPT 90472; When billing for multiple vaccine administrations, you can either report administration add-on codes per line or report as multiple units on one line.

ii. Coding For Administration Of Part B Vaccine When Administered To A Patient Enrolled In Medicare Part B

Medicare uses level II HCPCS codes for vaccine administration:

- **G0008** – Administration of an influenza vaccine
- **G0009** – Administration of a pneumococcal vaccine
- **G0010** – Administration of a hepatitis B vaccine
- **90480** – Administration of a Covid-19 vaccine

NOTE: G0008-G0010 codes do not include counseling time.

Example: Coding for a Medicare Part B beneficiary that is at intermediate to high risk for Hepatitis B Virus infection

Vaccine: Hepatitis B

Vaccine Administration Coding: Bill with G0010

iii. Coding for the Administration of Vaccines to patients 18 years of age and younger when qualified counseling is provided

CPT 90460 is used to code the administration of first vaccine/toxoid component of each vaccine that is administered. If the vaccine contains multiple vaccine/toxoid components, the administration of each additional component is coded with 90461.

Example: Coding with for a Multiple Antigen Vaccines Administered at the Same Visit When Qualified Counseling is Provided and Patient is 18 years of age or younger.

Vaccine: MMR

Vaccine Administration Coding: Bill administration of first vaccine/toxoid component with CPT 90460, then bill administration of the additional vaccine/toxoid components using 2 units of CPT 90461

Vaccine: DTaP

Vaccine Administration Coding: Bill administration of first vaccine/toxoid component with CPT 90460, then bill administration of the additional vaccine/toxoid components using 2 units of CPT 90461

B. BILLING FOR VACCINES:

For coding purposes, a vaccine's National Drug Code (NDC) does not need to be linked to the CPT codes. However, most payers require that the NDC be entered on a separate segment of the claim form. Note with influenza vaccines, the NDCs change each year since the vaccine strains change almost every year. You can find [NDC codes for vaccines](#) on the CDC website.

CDC also has a website which lists the different [CPT codes for different vaccine formulations](#), for example different influenza vaccine formulations like live attenuated influenza vaccine, standard dose inactivated, high dose inactivated, cell cultured, adjuvanted and recombinant influenza vaccines.

3. Do I need to submit an NDC number for the vaccine in addition to the CPT code for the vaccine?

Many payers require that the vaccine's NDC be included on the claim form in addition to the vaccine's CPT code. It is up to the payer as to whether the unit of use or carton NDC should be used. Payers who require the use of an NDC code have been encouraged to accept both NDC codes.

However, the Box/vial NDC codes are 10 digits so the required 5-4-2 format for billing means often adding a zero as a place holder.

Please also see the answer to Question #2 above. CDC maintains a list of [vaccine-specific NDC codes](#).

4. Is there a specific CPT code for the administration of the COVID-19 vaccine?

As of August 14, 2023, the CPT panel has developed a separate administration code for COVID-19 vaccines: 90480. More information is available at: <https://www.ama-assn.org/practice-management/cpt/covid-19-cpt-vaccine-and-immunization-codes>

BILLING

5. Can I give vaccines on the same day as an evaluation and management (E/M) visit or a preventive visit, and how do I bill properly for the administrative fee and the cost of the vaccines?

Yes, you can give and bill for vaccines on the same day as an E/M visit or a preventive visit. The appropriate CPT vaccine administration code should be submitted in addition to the appropriate CPT or Healthcare Common Procedure Coding System (HCPCS) vaccine product code. These codes should be linked to the ICD-10 code to support the medical necessity of the vaccine administration services.

When an E/M service (other than a preventive medicine service) is provided on the same date as a prophylactic immunization, modifier 25 may be appended to the code for the E/M service to indicate that this service was significant and separately identifiable from the physician's work of the vaccine administration.

If there is no E/M or preventive visit coded on the claim, or if only immunizations are given at the visit, then a modifier 25 is not required.

When a preventive medicine service code (99381-99395) is provided on the same day as a prophylactic immunization, append modifier 25 to the preventive medicine service codes when it is reported in conjunction with any immunization administration service (90460-90461; 90471-90474).

ICD-10 requires only one code (Z23 – Encounter for immunization) per vaccination, regardless if the vaccine is a single antigen or combination of antigens. Link both the CPT vaccine product code and the CPT vaccine administration code to Z23. Remember that the Z23 code is also reported in addition to any health exam codes.

6. Is it appropriate to report a vaccine administration code with a problem-oriented E/M service?

Yes, if a significant, separately identifiable E/M service is performed, the appropriate E/M service code should be reported in addition to the vaccine administration code. See also Question #5 on the use of modifier 25.

7. How do I code for multiple vaccines administered at the same visit for patients 19 years and older?

Report CPT 90471 for the first vaccine administered then report the appropriate CPT “add-on” administration code (90472 or 90474) for each additional vaccine given on the same date of service. See also Question #2 above.

8. How do I code for multiple vaccines administered at the same visit for patients younger than 19 years of age?

Report CPT 90460 for the first antigen/component for each vaccine administered when qualified counseling is provided. If one or more of the vaccine contains multiple antigens, report CPT 90462 for the additional antigens in the vaccines. See also Question #2 above.

9. How many “units” am I supposed to enter on the CMS 1500 form when billing for flu vaccine and another vaccine given on the same day?

When entering the units associated with the CPT code, one (1) unit is entered for both the vaccine product and for the vaccine administration. If two vaccines are administered, then two units would be billed.

10. Can I bill for vaccine administration and counseling? Is physician counseling bundled into vaccine administration services? Are any modifiers needed?

Although the general discussion of vaccines is part of age-appropriate preventive medicine counseling, the actual administration of the vaccine and the vaccine product should be billed separately.

If the patient is aged 18 years or younger, CPT codes that include counseling by a physician or other qualified health care professional may be reported if the physician or qualified health care professional provides face-to-face counseling during the visit in which vaccines are administered. If the patient is older than 18 years, it may be appropriate to bill an E/M visit code in addition to the vaccine administration code if the counseling by the physician or qualified health care provider exceeds the usual services included in vaccine administration.

11. Am I able to bill retroactively for a vaccine?

Each payer has a time frame in which claims must be submitted. For Medicare, this time frame is one year from the date of service. Claims submitted after this time has expired will be denied. Claims must always identify the date a service was actually provided.

If you are still within the claim submission time frame, you should be able to bill but details will vary. For influenza, Medicare Part B does not formally publish its payment rates for influenza vaccines until its release of the October quarterly update to the Part B Drug Fee Schedule. The updated rates are applicable to immunizations administered after August 1. Each Medicare Administrative Contractor has its own process for adjusting the payments for the vaccines administered prior to the update. As an alternative, health care providers can hold claims until after the October 1 updates are implemented. The process for obtaining updated payments from Medicare Advantage plans, Medicaid and private payers will vary (For more information, see [The Changing Payment Landscape of Current CMS Payment Models Foreshadows Future Plans.](#))

MEDICARE AND MEDICAID

12. Does Medicare cover vaccine administration services? What are the differences between Part B and Part D in terms of which vaccines they cover?

Yes, Medicare covers vaccines and vaccine administration fees. Following passage of the Inflation Reduction Act, ACIP-recommended vaccines classified under Medicare Parts B and D are both covered with no cost-sharing to the patient. The influenza, pneumococcal and COVID-19 vaccines, hepatitis B vaccine for persons with a high- or intermediate-risk condition, and tetanus-containing vaccines (Td or Tdap) for wound management are covered under Medicare Part B. The administration fees for these vaccines are also paid by Medicare Part B or Medicare Advantage plans. All other vaccines, including hepatitis B vaccine for persons at low risk, zoster and RSV vaccines and Td and Tdap vaccines for prophylaxis, and administration fees for these vaccines, are covered by Medicare Part D plans.

13. Does Medicare permit both medical and pharmacy providers to bill for vaccines?

Medicare Part B has a broad provider basis. Medical accredited medical providers can bill for all Part B vaccines for patients with Medicare Part B. Pharmacy providers can only bill for Influenza, COVID-19, and pneumococcal vaccines. Medicare Part D's provider basis consists primarily of pharmacy providers. In-network providers can bill the Part D plan for all Part D vaccines. Medical providers may need to bill the Part D plan as an out-of-network provider or refer the beneficiary to a pharmacy provider or utilize a service for billing such as TransactRx.

14. Does Medicare charge a copay or coinsurance for vaccines?

All preventive vaccines recommended by CDC are covered without cost sharing. This applies to both Medicare Part B and D. Vaccines used for wound management covered under Part B could have a coinsurance.

15. Which vaccines can be roster billed?

CMS allows roster billing for some vaccines included in Medicare Part B — specifically influenza, pneumococcal, and COVID-19 vaccines. Hepatitis B and Td/Tdap cannot be roster billed.

16. Does Medicaid reimburse providers for vaccines and vaccine administration fees?

Yes, Medicaid reimburses for vaccines and administration fees, but the amount that providers are paid can vary widely from state to state. Check with your state's Medicaid office to find out about payment rates in your state. An April 2023 report on state differences in Medicaid payments for vaccines and administration is [available](#).

17. Does Medicaid cover ACIP recommended vaccines without cost sharing for adults?

Yes, as of October 1, 2023, all Medicaid plans, including Medicaid Managed Care plans, must cover all ACIP recommended vaccines for adults without cost sharing.

18. If Medicaid or Medicaid managed plans deny a vaccine claim, is there a grievance process?

Yes, state Medicaid programs and state departments of insurance have grievance processes. They usually require specific claim denial information and prefer a pattern of denials.

19. Are vaccines recommended by CDC and ACIP based on shared clinical decision making (SCDM) covered by Medicare and Medicaid?

Yes, but these vaccines (e.g., RSV vaccine for adults 60 years and older) may require additional documentation regarding counseling with individual patients. For patients referred to **pharmacies** for vaccines recommended under a shared clinical decision making recommendation (SCDM), providing an e-Script or written script can help for pharmacists whose states do not allow prescribing for SCDM recommended vaccines.

PRIVATE INSURANCE COVERAGE

20. If insurance has denied coverage, what resources are available to help me with an appeal letter?

All vaccine manufacturers and some medical associations have resources on coding and billing for providers. The provider should contact the [individual manufacturer's reimbursement support services](#). Sometimes a formal appeal is not required if the manufacturer's support service can contact the payer and work through the issue. Example of a letter template for grievances can be found at [Whyimmunize.org](#).

21. Do private health insurance plans cover vaccines without cost sharing? What about the Affordable Care Act (ACA) and the Inflation Reduction Act (IRA) and their impact on coverage of adult vaccinations?

Following the ACA and IRA, it is estimated that 9 in 10 adults have first-dollar coverage for vaccines. Health Insurance Marketplace, most other private insurance plans, Medicare, and Medicaid all must cover all adult vaccines recommended by CDC without charging a copayment or coinsurance when provided by an

in-network provider. This is true even for patients who have not met a yearly deductible.

The key phrase is "in-network provider." Health plans vary as to who they consider in-network. Always check with your health plan to see which providers are recognized as in-network. This relates to retail pharmacies, too. Some health plans will recognize pharmacies as in-network, while some plans will not. Providers should check with insurance carriers to be sure if they are in-network and how much they would be paid for each vaccine and vaccine administration.

REFERRAL

22. I don't stock some or all vaccines. Where can I send my patient?

Healthcare providers who do not stock vaccines at their practice site still play critical role in getting patients protected with vaccines. First, providers' strong recommendation for needed vaccine greatly increases patient vaccination. Second, giving patients referrals to providers stock vaccines also helps improve vaccination rates.

[Vaccines.gov](#) provides an interactive locator to identify the closest provider that has COVID-19 and influenza vaccines. In addition, identify other providers within your immunization neighborhood (such as pharmacies). Patients should also be sure to check with their insurance carriers regarding in-network locations for receiving vaccinations.

For patients being referred to a pharmacy, the provider should either give the patient a written prescription for the recommended vaccine or send an e-script to the patient's preferred pharmacy. A best practice may also be to include in the SIG (directions for the prescription) "To be administered at the pharmacy" to ensure the pharmacy staff knows they need to dispense and administer the vaccine. Even though the prescription may not be needed for a pharmacist to administer the vaccine, it may serve as a reminder for the patient to get vaccinated and prompt the pharmacy to also follow up with the patient.

When an e-script is sent to a pharmacy, normally that prescription is input into the pharmacy management system and then billed to the insurance plan. Many

pharmacies will also send a text message or call telling the patient they have a prescription ready to help remind patients.

Prescribers may also want to include a diagnosis code (either written on the Rx or populated on the e-script) for document vaccine indications for certain vaccines or to document a “shared clinical decision making” recommendation (example pneumococcal vaccine for patients under 65 with diabetes, and RSV vaccine for adults 60 years and older.

BILLING QUESTIONS FOR PREGNANT PATIENTS

23. Can I bill separately for Tdap, flu or RSV vaccination in pregnant women that I see for care during their pregnancy? Or are vaccines included in bundled payments?

Yes, vaccine and their administration are not considered part of the routine prenatal care, so the appropriate CPT code for the vaccine(s) and vaccine administration are separately billable.

24. If a pregnant patient sees a provider that is not their prenatal care provider, can they bill separately for vaccines and vaccination even if vaccines are included in the bundled payment for their prenatal care?

Yes, vaccine and their administration are not considered part of the routine prenatal care, so the appropriate CPT code for the vaccine(s) and vaccine administration are separately billable.

