healthfirst
Health Insurance for New Yorkers

Reimbursement Policy

Subject:	Taxonomy		
Policy Number:	PO-RE-102v1		
Effective Date:	6/01/2024	**Last Approval Date:**	04/15/2024

I. Policy Description

A taxonomy code is a unique 10-character alphanumeric code that signifies a provider's classification and area of specialization. Each taxonomy code enables the provider to identify their specialty at the claim level. A provider can have more than one taxonomy code, due to training, board certifications, licenses, etc. It is critical to register all applicable taxonomy codes with the National Plan and Provider Enumeration System (NPPES) and to use the correct taxonomy code to represent the specific specialty when filing claims/encounters. This will assist Healthfirst in more accurate and timely processing of claims/encounters.

Healthfirst's Taxonomy Policy aims to provide the appropriate information needed to accurately submit claims where taxonomy codes are required. The information below applies to the following lines of business:

- Child Health Plus
- Small/Individual Group (Commercial Plan)
- Essential Plan
- Medicaid Managed Care
- Medicare PPO
- Integrated Benefits Dual Connection Plan
- Health & Recovery Plan (HARP)
- Medicare Advantage
- Medicaid Advantage Plus/MAP (Complete Care)
- Qualified Health Plan (QHP)
- Managed Long Term Care Partial Capitation Plan (MLTCP – Senior Health Partners)

Registering All Taxonomy Codes

To find the taxonomy code that most closely describes your provider type, classification, or specialization, use the National Uniform Claim Committee (NUCC) code set list. Taxonomy codes registered with the **NPPES** at the time of NPI application are reflected on the NPPES confirmation notice along with the assigned NPI number.

Current taxonomy codes registered, including any subsequent changes, may be obtained on an inquiry basis by visiting the **NPI Registry website**.

The taxonomy code(s) you have on file with NPPES must be consistent with the Medicare Provider/Supplier to **Healthcare Provider Taxonomy Code Set** to facilitate your ability to prescribe medications.

Billing Guidelines

Healthfirst requires the use of taxonomy codes to ensure proper claims processing and payment. This allows for the accurate application of specialty-driven policies and matching of the provider's agreement(s) with Healthfirst.

Failure to submit claims with the applicable NPI and correct correlating taxonomy code may result in claim denials or payment discrepancies.

Professional claims (CMS 1500)

When billing professional claims, the appropriate taxonomy code must be entered in the segments indicated below. Do not leave it blank.

Electronic claims (837P)

- Loop 2000A/Segment PRV = Billing Provider taxonomy code
- Loop 2310B/Segment PRV = Rendering Provider taxonomy code
- Loop 2420A/Segment PRV = Rendering Provider taxonomy code (when different from what is reported at the claim level)

Paper claims (CMS-1500)

- Box 19 = Billing Provider taxonomy code along with the ZZ qualifier
- Box 24I (shaded) = ZZ qualifier
- Box 24J (shaded) = Rendering Provider taxonomy code

Institutional claims (UB-04)

When billing institutional claims, the appropriate taxonomy code must be entered in the segments indicated below. Do not leave it blank.

Electronic claims (837I)

- Loop 2000A/Segment PRV = Billing Provider taxonomy code

Paper claims (UB-04)

- Field 81 = Billing Provider taxonomy code along with the B3 qualifier

Adjudication and Appeal Process

Corrected claim submissions will be subject to timely filing requirements, as set forth in the provider contract with Healthfirst and in the Healthfirst Provider Manual. *Refer to: Healthfirst Provider Manual Subsection 17.6, "Claims Inquiries, Corrected Claims, Claim Reconsideration, and Appeal Process" in this section.*

II. Applicable Codes

Code	Description	Comment
N/A	N/A	

III. Definitions

Term	Meaning
NPPES	National Plan and Provider Enumeration System
NUCC	National Uniform Claim Committee

IV. Related Policies

Policy Number	Policy Description
N/A	N/A

Procedure codes appearing in Reimbursement Policy documents are included only as a general reference tool for each policy. They may not be all-inclusive.

V. Reference Materials

NPPES (hhs.gov)
Taxonomy (nucc.org)
National Uniform Claim Committee - Home (nucc.org)
Home - Centers for Medicare & Medicaid Services | CMS

VI. Revision History

Revision Date	Summary of Changes

Disclaimer

Healthfirst's claim edits follow national industry standards aligned with CMS standards that include, but are not limited to, the National Correct Coding Initiative (NCCI), the National and Local Coverage Determination (NCD/LCD) policies, appropriate modifier usage, global surgery and multiple procedure reduction rules, medically unlikely edits, duplicates, etc. In addition, Healthfirst's coding edits incorporate industry-accepted AMA and CMS CPT, HCPCS and ICD-10 coding principles, National Uniform Billing Editor's revenue coding guidelines, CPT Assistant guidelines, New York State-specific coding, billing, and payment policies, as well as national physician specialty academy guidelines (coding and clinical). Failure to follow proper coding, billing, and/or reimbursement policy guidelines could result in the denial and/or recoupment of the claim payment.

This policy is intended to serve as a resource for providers to use in understanding reimbursement guidelines for professional and institutional claims. This information is accurate and current as of the date of publication. It provides information from industry sources about proper coding practice. However, this document does not represent or guarantee that Healthfirst will cover and/or pay for services outlined. Reimbursement decisions are based on the terms of the applicable evidence of coverage, state and federal requirements or mandates, and the provider's participation agreement. This includes the determination of any amounts that Healthfirst or the member owes the provider.