



Correct Coding and Documentation Resource Sheet

Policy	Article-002
Effective Date	01/01/2026
Reviewed/Revised Date	01/01/2026
Next Review Date	12/31/2026
Origination Date	01/01/2026
Originated Department	Correct Coding Integrity

Telemedicine E/M Services Educational Guide

Audience
This resource sheet applies to all professionals involved in telemedicine E/M services: Clinical Providers - Physicians - Nurse Practitioners (NPs) - Physician Assistants (PAs) - Telehealth clinical specialists Coding & Billing Professionals - Medical Coders - Clinical Documentation Improvement (CDI) specialists - Revenue Cycle teams - Compliance and audit staff

Telemedicine E/M Coding Overview		
1. Telemedicine visits use standard E/M CPT codes for office/outpatient or other settings. The key difference is place of service (POS), modifiers, and documentation.		
Visit Type	CPT Codes	Notes
New Patient	99202 – 99205	Time or MDM based, same as in-person visits
Established Patient	99212 – 99215	Time or MDM based
Brief/Follow-Up	99211	Minimal MDM, may be used for telehealth check-ins
Preventive Services	99381 – 99397	Telehealth preventive visits may have restrictions per payer
2. Modifiers & POS: 2.1 Modifier 95 – Synchronous telemedicine service via real-time interactive audio and video		

2.2 Modifier GT (Medicare) – Telehealth via interactive audio/video, optional per payer

2.3 Place of Service 02 – Telehealth provided other than patient’s home

2.4 Place of Service 10 – Patient’s home (Medicare allowed for 2026)

3. Key Notes:

3.1 Audio-only visits may use **99441–99443** (physician) or **98966–98968** (non-physician), depending on payer.

3.2 Always confirm payer telehealth policies for covered services.

4. Leveling Telemedicine Visits: MDM vs Time

4.1 Telehealth visits can be leveled using either MDM or total time.

5. Medical Decision Making (MDM)

5.1 Number & complexity of problems addressed

5.2 Amount and/or complexity of data reviewed

5.3 Risk of morbidity or mortality

6. Total Time on Date of Service

6.1 Include all provider time on the telemedicine visit:

a) Pre-visit prep (review labs, imaging, records)

b) Face-to-face audio/video time

c) Documentation, orders, patient instructions

2026 Telemedicine Time-Based E/M Codes

Code	Total Time (minutes)
99202	15–29
99203	30–44
99204	45–59
99205	60–74
99212	10–19
99213	20–29
99214	30–39
99215	40–54

7. Telemedicine Documentation Requirements

7.1 Documentation must reflect the telemedicine nature of the encounter:

a) **Patient consent**

i. Document that the patient agreed to a telemedicine visit.

b) **Type of technology**

i. Indicate whether the visit was video, audio-only, or asynchronous.

c) **Location of provider and patient**

i. Document provider’s location and patient’s originating site.

d) **History & Exam**

i. Virtual exam is limited; document observations, questions, and any remote **assessments**.

e) **MDM or time**

- i. Clearly document MDM elements or total time.
- f) Assessment & Plan**
 - i. Include diagnosis, treatment plan, labs, imaging, prescriptions, and follow-up.
- g) Coding & Billing**
 - i. Include CPT code, modifier 95, and POS 02/10.
- h) Telehealth-specific notes**
 - i. Example: “Visit conducted via secure video telemedicine. Patient consented. Exam limited due to virtual modality.”

Telemedicine Coding Modifiers & Billing Tips

Modifier	Use	Notes
95	Telehealth service via real-time audio/video	Required by most commercial payers
GT	Telehealth, interactive audio/video	Medicare specific
52	Reduced services	If telehealth visit limits exam elements
95 + POS 02	Standard telemedicine	Use if patient not at home
95 + POS 10	Telehealth at patient’s home	Medicare recognizes this for 2026

Tips:

1. Always check payer-specific rules for audio-only visits.
2. Document any limitations due to telehealth vs in-person care.
3. Include time spent if coding based on time.

Telemedicine CDI & Audit Triggers

1. Common audit triggers in telehealth E/M:
 - 1.1 Missing patient consent statement
 - 1.2 No documentation of provider or patient location
 - 1.3 Total time not documented when using time-based coding
 - 1.4 Overstated physical exam findings
 - 1.5 Missing telehealth-specific modifiers or POS
 - 1.6 Lack of clinical rationale for MDM complexity

CDI Focus Areas:

1. Ensure telehealth consent is captured.
2. Validate MDM or time documentation supports code level.
3. Confirm diagnoses, labs, and imaging orders are documented.
4. Verify modifier 95 and POS align with payer requirements.
5. Audit for appropriateness of audio-only vs video coding.

Telemedicine Quick Reference Table			
Service Type	Typical CPT Range	Time/MDM	Modifiers/POS
New Patient	99202–99205	15–74 min	95, POS 02/10
Established Patient	99212–99215	10–54 min	95, POS 02/10
Audio-only	99441–99443 (physician)	5–30 min	95, POS 10
Preventive	99381–99397	Varies	95, POS 02/10
Brief Check-in	99211	MDM minimal	95, POS 02/10

References
• AMA CPT® Evaluation and Management Guidelines • CMS E/M Documentation Requirements

Review/Revision/Approval History	
Date	Description
01/01/2026	Correct Coding Integrity
03/23/2026	Revised by Mountain Health CO-OP Policy Committee

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