

**Commonwealth of Virginia**  
**Department of Medical Assistance Services (DMAS)**

*Use of Taxonomy Codes on Claim Submissions*

**Disclaimer: All information included herein is of an informative nature only. This document is not intended to take the place of Medicaid Memos, Medicaid Provider Manuals, or any other official correspondence from the Department of Medical Assistance Services (DMAS).**

With the implementation of the National Provider Identifier (NPI), it will become necessary in some cases to include a taxonomy code on claims submitted to DMAS for all of our programs: Medicaid, FAMIS, and SLH. Prior to using the NPI, DMAS assigned a unique number to a provider for each of the service types performed. But with NPI, a provider may only have one NPI and bill for more than one service type with that number. Since claims are adjudicated and paid based on the service type, our system must determine which service type the provider intended to be assigned to a particular claim. If the NPI can represent more than one service type, a taxonomy code must be sent so the appropriate service type can be assigned.

**Notes:**

- ⇒ Most providers that have multiple Medicaid Provider IDs today that are used to bill different types of services (as opposed to the same services at different locations) will be required to use taxonomy codes if they use one NPI in place of these multiple Medicaid Provider IDs.
- ⇒ DMAS recommends that if possible, organization providers obtain an NPI for each service type. This eliminates the need to send a taxonomy code and removes any question about which service type is involved.
- ⇒ Individual providers may only have one NPI, so if an individual provider performs multiple service types, a taxonomy code should be included on all claims.
- ⇒ Taxonomy codes are never needed by providers that submit claims using an Atypical Provider ID (API).
- ⇒ While a taxonomy code is not always required, it can always be sent. It will only be used when needed.

**What is Taxonomy?**

- The term “taxonomy” is used to refer to the orderly classification of things.
- Here it refers to the classification of healthcare providers by the assignment of a 10 character code to each category of healthcare professional, organization, type, or specialty.
- Examples:
  - Home Health Agency, **251E00000X**
  - Adult Day Health, **261QA0600X**
  - Hospital - General, **282N00000X**
  - Durable Medical Equipment/Supply, **332B00000X**
- Payers are allowed to require submission of a taxonomy code when it is needed to process a claim.
- For more information on taxonomy codes, see <http://www.wpc-edi.com/codes/taxonomy>

### ***Which DMAS Providers are not Impacted by Taxonomy?***

- Taxonomy codes are never needed by providers that submit claims using an Atypical Provider ID (API).
- Taxonomy codes are not needed on NCPDP transactions.
- Most physicians/fee-for-service practitioners are **not** impacted by taxonomy, there are some exceptions.
  - Some exceptions include:
    - Professional groups sharing one organization NPI with a parent Hospital/Facility
    - Mental Health/Mental Retardation Services
    - Services for Waiver Recipients
- This list of exceptions is not comprehensive and will be subject to change.

### ***Which DMAS Providers are Impacted by Taxonomy?***

- DMAS will require taxonomy codes on claim submissions in situations where providers have not enumerated with separate NPIs based on the type of service being provided.
- For example, if a hospital obtains a single NPI, then DMAS will require the hospital to submit taxonomy to distinguish between claim submissions for the acute care portion of the facility, the rehabilitation unit, and transportation services.
- If you are a provider that will submit claims using one NPI for services that fall into different taxonomy classifications, then DMAS will recommend use of taxonomy on your claim submission.
- If you are a provider that has multiple Medicaid Provider Identification Numbers, and these IDs are used to bill different services (e.g., acute care versus emergency transportation), then DMAS recommends that you obtain an NPI corresponding to each of your different Medicaid Provider Identifiers. If you do not subpart in this manner then you will be required to include taxonomy on your claim submissions.
- Some examples of Providers that will need to submit taxonomy:
  - Both Pharmacy and DME (on paper claims or 837 transactions)
  - Acute Care and Rehabilitation
  - Acute Care and Emergency Transportation
  - Hospitals that obtain only one NPI
  - Any combination of Respite Care, Personal Care, MH-MR Services, Private Duty Nursing, MR Waiver Services, Assisted Living, Home Health and/or Case Management Waiver

## ***Claim Submissions and Taxonomy***

- Refer to the Virginia Medicaid Provider Manual for instructions on how to submit Taxonomy on your paper claim submissions: [http://www.dmas.virginia.gov/prm-provider\\_manuals.htm](http://www.dmas.virginia.gov/prm-provider_manuals.htm)
- On a CMS-1500 claim, there may be one taxonomy code per service line.
- On a UB-04 claim, there may only be one taxonomy code per bill.
- Refer to the Companion Guides for instructions on how to submit Taxonomy on your electronic claim submissions: <https://virginia.fhsc.com/hipaa/CompanionGuides.asp>
- On 837 electronic claim transactions, the taxonomy code is submitted in:
  - the PRV Segment of the 2000A Billing Provider Loop,
  - or the PRV segment of the 2310B Rendering Provider loop, and the 2420A Rendering Provider loop when different than the 2310B loop.
- If claims are denied because of the need for a taxonomy code or an invalid taxonomy code, DMAS will indicate this by use of new Reject Codes for paper remittances, and use of standard Remark Codes on 835 RA Transactions
- Rejection Codes:

EDI Remark: Medicaid Edit – Reject

N94: 1359 – Billing Taxonomy Code Does Not Cross-reference to Provider Type

N94: 1392 – Taxonomy Code Does Not Cross-reference to Provider Type

N288: 1393 – No Service Taxonomy Code on the Claim

N255: 1394 – No Billing Provider Taxonomy Code on the Claim

## DMAS Service Types that REQUIRE a Taxonomy Code on Claims

**when one NPI is used to bill for more than one type of service  
(providers who previously had multiple Medicaid Provider IDs  
that they used to bill different kinds of services)**

DMAS PCT Provider Class Type	Service Type Description	Taxonomy Code(s)
001	Hospital, General	282N00000X
001	Rehabilitation Unit of Hospital	273Y00000X
001	Psychiatric Unit of Hospital	273R00000X
003	Private Mental Hospital (inpatient)	283Q00000X
014	Rehabilitation Hospital	283X00000X
077	Psychiatric Residential Inpatient Facility	323P00000X Psychiatric Residential Treatment Facility
082 080	Transportation - Emergency Air or Ground Ambulance	3416A0800X - Air Transport 3416L0300X – Land Emergency Transport

DMAS PCT	Type of Service	Taxonomy Code(s)	Major Procedure Code Billed (required modifiers are not noted)	Comments
063	Private Duty Nursing	163WC2100X	T1002, T1003	
055	Personal Care	3747P1801X	H2021, T1005, T1019, S5126, S5135, S5136, S5150, S5160, S5161, S5165, S5185,	
047	Respite	385H00000X	T1002, T1003, T1005, S5135, S5136, S9125	
058 059	Home Health	251E00000X	0550, 0551, 0559, 0571, 0424, 0421, 0431, 0434, 0441, 0444, 0542	
061	Family Care Training	None	S5111	These providers must use their DMAS-assigned API.
048	Adult Day Health	261QA0600X	S5102	
079 079	Assisted Living	310400000X 311500000X	T1020 (Regular) T2031 (Alzheimer's)	
056 056	Mental Health- Mental Retardation Community Services	251C00000X 261QM0801X	H0035, H0040, H2000, H2011, H2014, H2021, H2023, H2024, H2025, T1002, T1003, T1005, T1019, T1028, T1999, S5109, S5116, S5126, S5135, S5136, S5150, S5165, 97139, 97535, 97537, 99509, 99199	Updated 4/27/06, either taxonomy code listed may be used.
036	Case Management – Baby Care	251B00000X	99420, G9001, G9002, A0160, S0215, S9442, S9446, 97802, 97803, S5131	
073 ----- 073	Case Management Waiver	171M00000X ----- 251B00000X	H2000, S5109, S5116, S5135, S5165, T1016, T1028, 97139, 97535, 97537, 99199, 99509	For AIDS Waiver for Services Facilitator CM Services. ----- For all other waiver case management services.
022	Treatment Foster Care	None	T1016	These providers must use their DMAS-assigned API.

**DMAS Recommended Taxonomy Codes by Service Type**

<b>DMAS Provider Class Type</b>	<b>Service Type Description</b>	<b>Taxonomy Code(s)</b>
001	Hospital, General	282N00000X
001	Rehabilitation Unit of Hospital	273Y00000X
001	Psychiatric Unit of Hospital	273R00000X
003	Private Mental Hosp. (inpatient)	283Q00000X
004	Long Stay Hospital	281P00000X
007	State Mental Hospital (under 21 years of age)	261QD1600X
010	Skilled Nursing Home Non-MH	314000000X
012	Long Stay Hospital – Mental Health	282E00000X
014	Rehabilitation Hospital	283X00000X
015	Intermediate Nursing Facility (ICF)	313M00000X
016	ICF - MH	310500000X
017	ICF - MR - State Owned	315P00000X
018	ICF - MR - Community Owned	310500000X
019	CORF	261QR0401X
020	Physician	The first 3 digits of the taxonomy code would be 204, 207 or 208 for physician services
021	Licensed Professional Counselor	101YP2500X
022	Treatment Foster Care	Note: Atypical – Must Use DMAS-assigned API
023	Nurse Practitioner	363LF0000X, 363LN0000X, 363LN0005X, 363LX0001X, 363LP0200X
024	Licensed Psychologist	103TH0100X
025	Clinical Psychologist	103TC0700X
026	Chiropractor	111N00000X
027	Christian Science SNF	317400000X
030	Podiatrist	213E00000X

<b>DMAS PCT</b>	<b>Service Type Description</b>	<b>Taxonomy Code(s)</b>
031	Optometrist	152W00000X
032	Optician	156FX1800X
033	Nurse Anesthetist	367500000X
034	Clinical Nurse Specialist - Psychiatric	364SP0807X, 364SP0808X, 364SP0809X, 364SP0810X, 364SP0811X, 364SP0812X, 364SP0813X
035	Nurse Midwife	176B00000X, 367A00000X
036	Case Management – Baby Care	251B00000X
037	Prenatal Nutrition	133N00000X, 133V00000X
038	Hearing Aids	237600000X, 237700000X, 332S00000X
039	Respiratory Therapist	227900000X
040	Dentist	122300000X
041	Dental Clinic	261QD0000X
042	Dental Clinic - MH/MR	261QD0000X
043	Speech/Language Pathologist	235Z00000X
044	Audiologist	231H00000X
045	Occupational Therapist	225X00000X
046	Hospice	251G00000X, 315D00000X
047	Respite Care	385H00000X
048	Adult Day Care	261QA0600X
049	Ambulatory Surgical Center	261QA1903X
050	Renal Unit	261QE0700X
051	Health Department Clinic	251K00000X, 261QH0100X
052	Federal Qualified Health Clinic	261QF0400X
053	Rural Health Clinic	261QR1300X
054	Physical Therapist	225100000X
055	Personal Care	3747P1801X
056	MH-MR Waiver	251C00000X, 261QM0801X
057	Rehabilitation Agency	261QR0400X
058, 059	Home Health Agency – State, Private	251E00000X
060	Pharmacy	333600000X
061	Family Caregiver Training	Note: Atypical – Must use DMAS-assigned API
062	Durable Medical Equipment/Supplies	332B00000X
063	Private Duty Nursing	163WC2100X
064	Prosthetic Services	222Z00000X, 224P00000X, 335E00000X

DMAS PCT	Service Type Description	Taxonomy Code(s)
070	Independent Laboratory	291U00000X, 293D00000X
071	Substance Abuse Clinic (FAMIS)	261QR0405X, 276400000X
072	Education Services	251300000X
073	Case Management Waiver	171M00000X AIDS Waiver 251B00000X All other waiver case management services.
075	MR Waiver Services	320900000X
076	Licensed Clinical Social Worker	1041C0700X
077	Psychiatric Residential Inpatient Facility	323P00000X, 322D00000X
078	Licensed Social Worker	104100000X
079	Assisted Living	310400000X for regular assisted living (code T1020) 311500000X for Alzheimer's ALF Waiver (code T2031)
080	Transportation	3416L0300X
081	Registered Driver	347C00000X, 343900000X, 343800000X
082	Emergency Air Ambulance	3416A0800X
083	Out of State Transportation	3416L0300X
084	Out of State Emergency Air Ambulance	3416A0800X
085	Out of State Rehabilitation Hosp	283X00000X
087	HMO Medallion 11	302R00000X
090	Out of State Supply	332B00000X
091	Out of State - Hospital	282N00000X
092	Out of State - SNF	314000000X
093	Out of State Clinic	251K00000X, 261QH0100X
094	Out of State Home Health	251E00000X
095	Out of State Physician	The first 3 digits of the taxonomy code would be 204, 207 or 208 for physician services
096	Out of State Pharmacy	333600000X
097	Out of State - Dental	122300000X, 261QD00000X
098	Out of State Laboratory	291U00000X, 293D00000X
101	School Psychologist	103TS0200X
102	Marriage & Family Therapist	106H00000X

If you have NPI or Taxonomy questions please e-mail [NPI@dmas.virginia.gov](mailto:NPI@dmas.virginia.gov)

**Note: The DMAS Taxonomy Code guidelines and crosswalk presented in this document are subject to change.**