REVIEW OF CLINICAL LABORATORY SERVICES PROVIDED UNDER THE IOWA MEDICAID PROGRAM
Mr. Charles M. Palmer, Director  
Iowa Department of Human Services  
Hoover State Office Building  
Des Moines, Iowa 50319

Dear Mr. Palmer:

This report provides you with the results of an Office of Inspector General (OIG), Office of Audit Services (OAS) review titled "Clinical Laboratory Services Provided Under the Iowa Medicaid Program." The objective of the review was to determine the adequacy of procedures for payment of clinical laboratory claims. Specifically, we evaluated claims for chemistry, hematology and urinalysis tests to determine if the tests were appropriately grouped for payment (bundled) and whether payments included duplicate services.

Medicaid providers received excess reimbursement estimated at $171,025 during calendar years 1993 and 1994 for clinical laboratory services that were unbundled (not grouped for payment) or duplicated. The State did not have procedures to prevent paying for unbundled or duplicate laboratory services. We recommend the State (1) install edits to prevent payments for unbundled or duplicate services; (2) instruct providers on bundling requirements; (3) identify and recover 1993 and 1994 overpayments from providers; and (4) return the Federal share of recovered overpayments to the Health Care Financing Administration (HCFA). We estimate that the State could save $85,513 (Federal share $53,548) annually or about $427,565 over a 5-year period by implementing bundling and duplicate edit procedures.

The State concurred with our findings and recommendations. The State's response is included in its entirety as Appendix F.

INTRODUCTION

BACKGROUND

Medicaid is a federally-aided, state program that provides medical benefits to certain low income persons. Within broad Federal guidelines, HCFA provides general oversight and the
states design and administer their individual Medicaid programs. The program, authorized by Title XIX of the Social Security Act, requires states to provide certain medical services and permits them to provide other services, such as outpatient clinical laboratory services used to help diagnose and treat illness. Physician offices, hospital laboratories, or independent laboratories can provide clinical laboratory services.

Federal matching funds are not available to the extent a state pays more for outpatient clinical laboratory tests than the amount Medicare recognizes (State Medicaid Manual (SMM), Sections 6300.1 and 6300.2). The Medicare organizations (carriers) that pay physicians and independent laboratories maintain the fee schedules that are provided to state Medicaid agencies. Medicare reimburses clinical laboratory services at the lower of fee schedule amounts or actual charges. Clinical laboratory services include chemistry, hematology and urinalysis tests.

Reimbursement for chemistry tests frequently performed on automated equipment is limited to panel rates based on grouping individual tests together. Similar restrictions apply regarding organ panel rates, which involve combining chemistry tests under problem-oriented classifications. When testing includes doing all of the component tests, use of organ panel rates limits reimbursements. Many component tests of organ panels are also chemistry panel tests.

Hematology tests are performed and billed in groups or combinations of tests known as profiles of specific hematology tests. However, hematology tests can also be performed individually. Duplicate billings occur when individual hematology tests are billed for the same patient for the same date of service as a hematology profile which includes the individual test. Duplicate billings also occur when two hematology profiles are billed for the same patient and same date of service. Another situation which creates a duplicate billing is hematology indices that are billed with a hematology profile. Indices are measurements and ratios calculated from the results of hematology tests. Since hematology indices are calculated along with the performance of each hematology profile, a separate billing for hematology indices results in a duplicate billing.

Reimbursement for urinalysis tests depends on whether there is physical, chemical or microscopic analysis or just examination of urine. A complete urinalysis includes testing for components and a microscopic examination. However, providers can perform and bill different levels of urinalysis testing including urinalysis with microscopic examination, urinalysis without microscopic examination or microscopic examination only. Based on the test performed and billed, unbundling or duplication of billing can occur.

SCOPE

We conducted our review in accordance with generally accepted government auditing standards. Our objective was to determine the adequacy of procedures for the payment of Medicaid claims involving clinical laboratory tests. Specifically, we reviewed payments for
proper groupings and for duplicate services. The audit was limited to clinical laboratory services involving chemistry, hematology, and urinalysis tests listed in Appendix A.

In performing our review, we used the HCFA Medicaid Statistical Information System (MSIS). The HCFA operates the MSIS in collecting Medicaid eligibility and claims data from participating states. States participating in MSIS provide HCFA with quarterly eligibility and paid claims computer files. The eligibility file contains specified data for persons covered by Medicaid. The paid claims file contains adjudicated claims for medical services reimbursed by the program.

To accomplish our objective, we:

- reviewed State policies and procedures for payments regarding clinical laboratory services;
- extracted calendar year (CY) 1993 and 1994 paid claims for clinical laboratory procedures listed in Appendix A from HCFA’s MSIS. The extraction identified 24,415 instances of potential unbundling or duplication. Total reimbursement for the 24,415 instances was $437,802. We did not assess the accuracy of data in HCFA’s MSIS files;
- selected three random statistical samples of 50 instances each involving chemistry claims, hematology claims, and urinalysis claims. Each instance represented a potential payment error in which the State paid providers for clinical laboratory tests (on behalf of the same recipient on the same date of service) on an individual test basis instead of as part of a group or for duplicate services. The 50 instances were selected from a universe of payments representing claims for more than one panel or for a panel and individual tests for the same recipient on the same date of service by the same provider;
- reviewed supporting documentation for 144 of the 150 randomly selected instances to determine the propriety of the payment. The State was unable to find support for 6 (2 from hematology and 4 from urinalysis) of the randomly selected instances. Since we could not confirm that the 6 instances included payment errors, we counted them as zero errors in our projections of overpayments in the population;
- utilized a variable sample appraisal methodology in estimating overpayments for chemistry, hematology and urinalysis tests.

Our review of internal controls was limited to evaluating the claims processing function related to clinical laboratory services. Specifically, we reviewed State policies, procedures and instructions for the billing of clinical laboratory services. We also reviewed State documentation on edits involving the bundling of chemistry, hematology and urinalysis tests. Appendix B contains details on the selection and appraising of our review sample.
We discussed the results of the audit with State officials. In addition, we provided copies of our worksheet analysis for each sample of unbundled and duplicate claims reviewed.

We performed our audit in May and June 1995. During this period, we visited the State office in Des Moines, Iowa.

RESULTS OF REVIEW

Medicaid providers received an estimated $171,025 in excess reimbursement during calendar years 1993 and 1994, for chemistry, hematology, and urinalysis tests that were not grouped together for reimbursement or were claimed more than once. The excess reimbursement (which included chemistry tests of $141,656, hematology tests of $21,534, and urinalysis tests of $7,835) occurred because the State had not established adequate procedures to identify unbundled laboratory service claims and duplicate billings which are not allowed for reimbursement under Medicaid.

Medicaid Requirements

Reimbursement for clinical laboratory tests under Medicaid cannot exceed the amount recognized by the Medicare program (Section 6300.2 of the State Medicaid Manual). Medicare requires that the payment for separately billed laboratory tests, which are normally available as part of automated battery tests, should be based on the lesser amount of the battery tests. In addition, Medicare makes providers liable when payment errors are made due to overlapping or duplicate billings.

Chemistry Tests

The State had not instructed providers of the reimbursement restrictions for chemistry procedures as established under Medicare. As a result, 49 of the 50 instances of unbundled chemistry tests contained overpayments. We estimate the State overpaid providers $141,656 for unbundled or duplicated chemistry tests during calendar years 1993 and 1994. Appendix C lists the frequency that procedure code combinations occurred for the 49 instances of unbundled services in our sample of 50 that contained overpayments.

Hematology Profiles

For the hematology procedures included in our review, the State had not instructed providers of the reimbursement restrictions as established under Medicare. As a result, 44 of the 50 instances involved hematology profiles that were duplicate charges. We estimate the State overpaid providers $21,534 for duplicated hematology tests during calendar years 1993 and 1994.
Of the 44 duplicate charges, 41 (93 percent) involved blood indices Physician’s Current Procedure Terminology (CPT) codes 85029 and 85030 on the same day that blood profiles CPT codes 85023, 85024, 85025, and 85027 were billed. A complete listing of the duplicated procedure combinations is provided in Appendix D.

Urinalysis

For the urinalysis procedures included in our review, the State had not instructed providers of these reimbursement restrictions as established under Medicare. As a result, 46 of the 50 instances contained urinalysis tests which were unbundled for payment purposes or duplicated. We estimate the State overpaid providers $7,835 for unbundled or duplicated urinalysis tests during calendar years 1993 and 1994.

Of the 46 instances, 33 (72 percent) involved billings for urinalysis without microscopic examinations (CPT codes 81002) on the same day as microscopic examinations only (CPT code 81015). The remaining instances involved billings for urinalysis with microscopic examinations (CPT 81000) on the same day as urinalysis without microscopic examinations (CPT code 81002) and duplication of microscopic examinations only (CPT code 81015). Section 5114.1 F of the Medicare Carriers Manual states that if a urinalysis examination without microscopy (CPT codes 81002 and 81003) and a urinalysis microscopy examination only (CPT code 81015) are both billed, payment should be as though the combined service, urinalysis with microscopy (CPT code 81000) had been billed. A complete listing of the duplicated procedure combinations is provided in Appendix E.

RECOMMENDATIONS

We recommend the State:

1. Install edits to detect bundling errors and billings which contain duplicative tests. We estimate that the State could save $85,513 (Federal share $53,548) annually or about $427,565 over a 5-year period by implementing bundling and duplicate edit procedures.

2. Issue instructions and/or reminders to providers concerning bundling requirements.

3. Identify and recover the 1993 and 1994 overpayments to each provider for unbundled clinical laboratory services. Based on our audit, we estimate $171,025 should be recovered for calendar years 1993 and 1994.

4. Return the Federal share of the overpayments to HCFA as the overpayments are recovered.
State Response

The State indicated that (1) corrective actions to prevent further overpayments had been initiated, (2) laboratory service providers would be notified concerning revised policies, (3) adjustments would be made for 1993 and 1994 claims as soon as revised systems edits were implemented, and (4) the Federal share of amounts recovered from providers would be returned to HCFA as reductions on required Federal reports. The State’s response is included in Appendix F.

INSTRUCTIONS FOR STATE RESPONSE

Final determinations as to actions to be taken on all matters reported will be made by the HHS action official identified below. We request that you respond to each of the recommendations in this report within 30 from the date of this report to the HHS action official, presenting any comments or additional information that you believe may have a bearing on final determination.

In accordance with the principles of the Freedom of Information Act (Public Law 90-23), OIG, OAS reports issued to the Department’s grantees and contractors are made available, if requested, to members of the press and general public to the extent information contained therein is not subject to exemptions in the Act which the Department chooses to exercise. (See 45 CFR Part 5.)

Sincerely,

Barbara A. Bennett
Regional Inspector General
for Audit Services, Region VII

Appendixes

HHS Action Official:
Mr. Joe Tilghman, Regional Administrator
Health Care Financing Administration
Richard Bolling Federal Building
Room 235
601 East 12th Street
Kansas City, Missouri 64106
AUTOMATED MULTICHANNEL CHEMISTRY PANEL TEST HCPCS

Chemistry Panel CPT Codes

1 or 2 clinical chemistry automated multichannel test(s) 80002
3 clinical chemistry automated multichannel tests 80003
4 clinical chemistry automated multichannel tests 80004
5 clinical chemistry automated multichannel tests 80005
6 clinical chemistry automated multichannel tests 80006
7 clinical chemistry automated multichannel tests 80007
8 clinical chemistry automated multichannel tests 80008
9 clinical chemistry automated multichannel tests 80009
10 clinical chemistry automated multichannel tests 80010
11 clinical chemistry automated multichannel tests 80011
12 clinical chemistry automated multichannel tests 80012
13-16 clinical chemistry automated multichannel tests 80016
17-18 clinical chemistry automated multichannel tests 80018
19 or more clinical chemistry automated multichannel tests 80019

General Health Panel 80050
Hepatic Function Panel 80058

Chemistry Tests Subject to Panelling (35 CPT Codes)

Albumin 82040
Albumin/globulin ratio 84170
Bilirubin Total or Direct 82250
Bilirubin Total and Direct 82251
Calcium 82310, 82315, 82320, 82325
Carbon Dioxide Content 82374
Chloride 82435
Cholesterol 82465
Creatinine 82565
Globulin 82942
Glucose 82947
Lactate Dehydrogenase (LDH) 83610, 83615, 83620, 83624
Alkaline Phosphatase 84075, 84078
Phosphorus 84100
Potassium 84132
Total Protein 84155, 84160
Sodium 84295
Aspartate aminotransferase (AST, SGOT) 84450, 84455
Alanine aminotransferase (ALT, SGPT) 84460, 84465
Urea Nitrogen (BUN) 84520
Uric Acid 84550
Triglycerides 84478
Creatinine Phosphokinase (CPK) 82550, 82555
Glutamyltransferase, gamma (GGT) 82977
AUTOMATED HEMATOLOGY PROFILE AND COMPONENT TEST HCPCS

Hematology Component Test CPT Codes

Red Blood Cell Count (RBC) only 85041
White Blood Cell Count (WBC) only 85048
Hemoglobin (Hgb) 85018
Hematocrit (Hct) 85014
Manual Differential WBC count 85007
Platelet Count (Electronic Technique) 85595

Additional Hematology Component Tests - Indices

Automated Hemogram Indices (one to three) 85029
Automated Hemogram Indices (four or more) 85030

Hematology Profile CPT Codes

Hemogram (RBC, WBC, Hgb, Hct and Indices) 85021
Hemogram and Manual Differential 85022
Hemogram and Platelet and Manual Differential 85023
Hemogram and Platelet and Partial Automated Differential 85024
Hemogram and Platelet and Complete Automated Differential 85025
Hemogram and Platelet 85027

URINALYSIS TESTS

Urinalysis 81000
Urinalysis without microscopy 81002, 81003
Urinalysis microscopic only 81015
SAMPLE METHODOLOGY

From the Health Care Financing Administration’s (HCFA) Medicaid Statistical Information System (MSIS) paid claims file for calendar years (CY) 1993 and 1994, we utilized computer applications to extract all claims containing:

1. automated multichannel chemistry panels and panel tests for chemistry procedure codes listed in the Physicians’ Current Procedural Terminology (CPT) handbook (see Appendix A);

2. hematology profiles and component tests normally included as part of a hematology profile for hematology procedure codes listed in the CPT handbook (see Appendix A); and

3. urinalysis and component tests listed in the CPT handbook (see Appendix A).

We then performed computer applications to extract all records for the same individual for the same date of service with HCFA’s Common Procedure Coding System (HCPCS) line item charges for:

1. more than one chemistry panel, a chemistry panel and at least one individual panel test, or two or more panel tests;

2. more than one automated hematology profile under different profile codes, more than one unit of the same profile, a component normally included as part of a profile in addition to the profile, or hematology indices and a profile; and

3. a complete urinalysis test and microscopy, a urinalysis without microscopy, or a microscopy only.

This extract resulted in a sample population totaling $437,802 consisting of three strata. The first strata consisted of 12,006 instances totaling $287,982 for potentially unbundled chemistry panel tests. The second strata consisted of 10,124 instances totaling $128,170 for potentially duplicate hematology profile tests. The third strata consisted of 2,285 instances totaling $21,650 for urinalysis tests with potentially unbundled or duplicate tests. Each instance is a potential payment error in which the State paid providers for clinical laboratory tests (on behalf of the same beneficiary of date on the same date of service) which were billed individually instead of as part of a group, or were duplicative of each other.

On a scientific stratified selection basis, we examined 150 instances involving claims from three strata. The first stratum consisted of a randomly generated statistical sample of 50 potentially unbundled instances involving chemistry panel tests totaling $1,279. The second stratum consisted of a randomly generated statistical sample of 50 potentially duplicate instances involving hematology profile or profile component tests totaling $651. The third stratum consisted of a randomly generated statistical sample of 50 potentially duplicate instances involving urinalysis tests totaling $395.

We utilized a standard scientific estimation process to quantify overpayments for unbundled chemistry panel tests and duplicate hematology profile tests, and unbundled or duplicate urinalysis tests as shown in the following schedule.
The results of the scientific sample of Stratum 1, chemistry tests, showed that 49 of the 50 instances represented overpayments for unbundled chemistry panel tests. Projecting the results of the statistical sample over the population using standard statistical methods, we estimate that $141,656 paid for unbundled chemistry panel tests can be recovered. At the 90 percent confidence level, the precision of this estimate is plus or minus 12.22 percent.

The results of the scientific sample of Stratum 2, hematology tests, showed that 44 of the 50 instances contained duplicate payments for hematology profiles and profile component tests. Projecting the results of the statistical sample over the population using standard statistical methods, we estimate that $21,534 in duplicate payments for hematology profile tests can be recovered. At the 90 percent confidence level, the precision of this estimate is plus or minus 13.49 percent.

The results of the scientific sample of Stratum 3, urinalysis tests, showed that 46 of the 50 instances we reviewed represented overpayments for unbundled and duplicate urinalysis tests. Projecting the results of the statistical sample over the population using standard statistical methods, we estimate that $7,835 paid for unbundled and duplicate urinalysis tests can be recovered. At the 90 percent confidence level, the precision of this estimate is plus or minus 11.17 percent.

The combined results for the three strata, showed that 139 of the 150 instances represented overpayments for unbundled and duplicate chemistry, hematology, and urinalysis tests. Projecting the results of the statistical sample over the population using standard statistical methods, we estimate that a total of $171,025 paid for unbundled and duplicate tests can be recovered. At the 90 percent confidence level, the precision of this estimate is plus or minus 10.08 percent.
### Listing of Procedure Code Groups Involved in the Audit Sample of Unbundled Chemistry Services by Frequency of Occurrence

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1/ The groups of procedures listed were provided to recipients on the same date by the same providers. The number of times the groups of procedures were provided to the same recipients by the same providers is shown in the frequency column. The total of the frequency column equals 49 (the number of unbundled chemistry instances in our sample that included overpayments).
LISTING OF PROCEDURE CODE GROUPS INVOLVED IN THE AUDIT SAMPLE OF UNBUNDLED HEMATOLOGY SERVICES BY FREQUENCY OF OCCURRENCE

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1/ The groups of procedures listed were provided to recipients on the same date by the same providers. The number of times the groups of procedures were provided to the same recipients by the same providers is shown in the frequency column. The total of the frequency column equals 44 (the number of unbundled/duplicated hematology instances in our sample that included overpayments).
LISTING OF PROCEDURE CODE GROUPS INVOLVED IN THE AUDIT SAMPLE OF UNBUNDLED URINALYSIS SERVICES BY FREQUENCY OF OCCURRENCE

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</table>

1/ The groups of procedures listed were provided to recipients on the same date by the same providers. The number of times the groups of procedures were provided to the same recipients by the same providers is shown in the frequency column. The total of the frequency column equals 46 (the number of unbundled/duplicated urinalysis instances in our sample that included overpayments).
Ms. Barbara A. Bennett  
Regional Inspector General  
for Audit Services, Region VII  
Department of HHS  
601 East 12th Street, Room 284A  
Kansas City, MO  64106  

CIN: A-07-95-01139  

Dear Ms. Bennett:  

Thank you for the opportunity to respond to your draft report of the audit results involving clinical laboratory services provided under the Iowa Medicaid Program.  

We have initiated corrective action to prevent further overpayment. Attached is a draft copy of an informational release that has been prepared for release to physicians, clinics and independent laboratories notifying them of the policy and services paid during 1993 and 1994. Also attached is a request for a system change to install edits which will prevent future overpayments.  

Once the edits are in place, we will adjust all claims for clinical lab services processed within the previous two years. From this process, the Federal share will be accounted for as a reduction in the weekly drawdown or as a separate item on the HCFA 64 report. We will keep copies of all adjustments for audit purposes.  

If there are any questions, please contact Gay Baker at 515-281-6079.  

Sincerely,  

[Signature]  
Charles M. Palmer  
Director  

Attachment
BRIEF DESCRIPTION (ATTACH JUSTIFICATIONS, DOCUMENTATION, EXAMPLE, ETC.)

During a recent OIG audit it was found that Iowa Medicaid was overpaying lab services by allowing codes to be billed individually, rather than insisting codes be billed as panels when appropriate.

Attached is information sent from HCFA in Kansas City which describes which codes should be bundled into panels.

The MMIS needs to be modified to edit chemistry tests, hematology profiles and urinalysis tests in accordance with the attached guidelines.
August 10, 1995

Informational Release #

To: Physicians, Clinics, Independent Laboratories

Subject: Billing for Laboratory Services

At the direction of the Health Care Financing Administrator and the Iowa Department of Human Services, Unisys is implementing computer system edits to prevent fragmented laboratory billing.

HCFA has defined what laboratory procedures must be packaged and has instructed Unisys to recoup past payments if charges were fragmented. Listed below are the Medicare/Medicaid guidelines presented by HCFA. They are based on the CPT manual description of the laboratory procedures.

CHEMISTRY

Multiple chemistry panels cannot be billed on one date by the same provider for the same recipient; these must be combined. More than one individual chemistry panel cannot be billed on one date. A chemistry panel and a panel test cannot be billed on the same date.

Chemistry Panels:

| 1 or 2 automated multichannel test(s) | 80002 |
| 3 automated multichannel tests        | 80003 |
| 4 automated multichannel tests        | 80004 |
| 5 automated multichannel tests        | 80005 |
| 6 automated multichannel tests        | 80006 |
| 7 automated multichannel tests        | 80007 |
| 8 automated multichannel tests        | 80008 |
| 9 automated multichannel tests        | 80009 |
| 10 automated multichannel tests       | 80010 |
| 11 automated multichannel tests       | 80011 |
| 12 automated multichannel tests       | 80012 |
| 13-16 automated multichannel tests    | 80016 |
| 17-18 automated multichannel tests    | 80018 |
| 19 or more automated multichannel tests | 80019 |
| General Health Panel                  | 80050 |
| Hepatic Function Panel                | 80058 |
Chemistry Panel Tests:

- Albumin
- Albumin/globulin ratio
- Bilirubin Total OR Direct
- Bilirubin Total AND Direct
- Calcium
- Carbon Dioxide Content
- Chloride
- Cholesterol
- Creatinine
- Globulin
- Glucose
- Lactate Dehydrogenase (LDH)
- Alkaline Phosphatase
- Phosphorous
- Potassium
- Total Protein
- Sodium
- Aspartate aminotransferase (AST, SGOT)
- Alanine aminotransferase (ALT, SGPT)
- Urea Nitrogen (BUN)
- Uric Acid
- Creatine phosphokinase (CPK)
- Glutamyltransferase, gamma (GGT)
- Triglycerides

HEMATOLOGY

Two or more of the following cannot be billed by the same provider for the same recipient on the same date of service.

1. More than one profile, CPT codes 85021, 85022, 85023, 85024, 85025, or 85027;

2. A hemogram and manual differential profile (85022) and manual differential test (85007);

3. A hemogram and platelet and manual differential profile (85023) and manual differential test (85007);
4. A hemogram, platelet and manual differential profile (85023) and platelet count test (85595);
5. A hemogram, platelet, and partial automated differential profile (85024) and platelet count test (85595);
6. A hemogram, platelet, and complete automated differential profile (85025) and platelet count test (85595);
7. A hemogram and platelet profile (85027) and platelet count test (85595);
8. A profile code 85021, 85022, 85023, 85024, 85025, or 85027 plus one of the following component test codes: 85041, 85048, 85018, or 85014; or
9. A profile code 85021, 85022, 85023, 85024, 85025, or 85027 plus at least one indices code 85029 or 85030

URINALYSIS

UA’s cannot be billed by the same provider for the same recipient on the same date as both with and without microscopy. Claims cannot be submitted for two or more services of the following:

- Urinalysis: 81000
- Urinalysis without microscopy: 81002, 81003
- Urinalysis microscopic only: 81015

If you have any questions, please contact Unisys.