

CMS Manual System	Department of Health & Human Services (DHHS)
Pub 100-04 Medicare Claims Processing	Centers for Medicare & Medicaid Services (CMS)
Transmittal 13975	Date: September 29, 2026
	Change Request 14625

SUBJECT: Updates to Internet Only Manual (IOM) Publication (Pub.) 100-04 Medicare Claims Processing Manual, Chapter 9 -Rural Health Clinics/Federally Qualified Health Centers

I. SUMMARY OF CHANGES: The purpose of this Change Request (CR) is to update Publication 100-04, Medicare Claims Processing Manual, Chapter 9 - Rural Health Clinics (RHCs) and Federally Qualified Health Centers (FQHCs).

EFFECTIVE DATE: October 1, 2026

**Unless otherwise specified, the effective date is the date of service.*

IMPLEMENTATION DATE: October 5, 2026

Disclaimer for manual changes only: The revision date and transmittal number apply only to red italicized material. Any other material was previously published and remains unchanged. However, if this revision contains a table of contents, you will receive the new/revised information only, and not the entire table of contents.

II. CHANGES IN MANUAL INSTRUCTIONS: (N/A if manual is not updated)

R=REVISED, N=NEW, D=DELETED-Only One Per Row.

R/N/D	CHAPTER / SECTION / SUBSECTION / TITLE
R	9/80/Telehealth Services
R	9/40.1/Part B Deductible

III. FUNDING:

For Medicare Administrative Contractors (MACs):

The Medicare Administrative Contractor is hereby advised that this constitutes technical direction as defined in your contract. CMS does not construe this as a change to the MAC Statement of Work. The contractor is not obligated to incur costs in excess of the amounts allotted in your contract unless and until specifically authorized by the Contracting Officer. If the contractor considers anything provided, as described above, to be outside the current scope of work, the contractor shall withhold performance on the part(s) in question and immediately notify the Contracting Officer, in writing or by e-mail, and request formal directions regarding continued performance requirements.

IV. ATTACHMENTS:

**Business Requirements
Manual Instruction**

Attachment - Business Requirements

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II. GENERAL INFORMATION

A. Background: This CR revises current policy to reflect the changes implemented under CR 14468, Billing of Distant Site Telehealth Services in RHCs and FQHCs, issued on May 27, 2026. Additionally, this CR updates Chapter 9, Section 40.1, to ensure alignment with current policy.

B. Policy: There are no policy changes associated with this instruction.

III. BUSINESS REQUIREMENTS TABLE

"Shall" denotes a mandatory requirement, and "should" denotes an optional requirement.

Number	Requirement	Responsibility								
		A/B MAC			DME MAC	Shared-System Maintainers				Other
		A	B	HHH		FISS	MCS	VMS	CWF	
14625.1	Contractors shall be in compliance with the update to CMS Internet Only Manual (IOM) Pub. 100-04, Chapter 9 - RHCs and FQHCs section 80: Telehealth Services and section 40.1: Part B Deductible.	X								

IV. PROVIDER EDUCATION

None

Impacted Contractors: None

V. SUPPORTING INFORMATION

Section A: Recommendations and supporting information associated with listed requirements: N/A

"Should" denotes a recommendation.

X-Ref Requirement Number	Recommendations or other supporting information:
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Section B: All other recommendations and supporting information: N/A

VI. CONTACTS

Post-Implementation Contact(s): Contact your Contracting Officer's Representative (COR).

VII. FUNDING

Section A: For Medicare Administrative Contractors (MACs):

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ATTACHMENTS: 0

Medicare Claims Processing Manual

Chapter 9 – Rural Health Clinics/Federally Qualified Health Centers

40.1 Part B Deductible

(Rev. 13975; Issued: 09-29-26; Effective: 10-01-26; Implementation: 10-05-26)

RHC services are subject to an annual deductible *and coinsurance* of twenty percent of charges for covered services. Effective for dates of service on or after January 1, 2011, the deductible is not applicable for certain preventive services. Please see section 70 for more information on how to bill for preventive services.

RHCs collect the patient's deductible or the portion of the patient's deductible that has not already been met. Once RHCs have billed the MAC for services, they do not collect or accept any additional money from the patient for their deductible until the MAC notifies the RHC of how much of the deductible has been met.

The Part B deductible does not apply to FQHC services.

80 - Telehealth Services

(Rev. 13975; Issued: 09-29-26; Effective: 10-01-26; Implementation: 10-05-26)

Originating Site Facility Fee

RHCs and FQHCs may bill the Telehealth *Originating Site Facility Fee* on a RHC or FQHC claim under revenue code 0780 and HCPCS code Q3014. Telehealth services are the only services billed on FQHC claims that are subject to the Part B deductible. Additionally, a FQHC payment code and qualifying visit HCPCS code are not required when the only service reported on the claim is for *telehealth* services.

RHC and FQHC Services Furnished via Telehealth from a Distant Site

Before March 27, 2020, Rural Health Clinics (RHCs) and Federally Qualified Health Centers (FQHCs) were not permitted to serve as distant sites for telehealth consultations, meaning they could not bill for these visits or include their costs in the cost report. Section 3704 of the CARES Act authorized RHCs and FQHCs to provide distant site telehealth services to Medicare patients during the COVID-19 PHE. Since then, there have been several extensions of this authority through legislation.

For the duration of the extension, CMS is required to make payment for distant site telehealth services that is similar to the national average payment rates for comparable telehealth services under the Physician Fee Schedule (PFS).

RHCs and FQHCs can temporarily continue offering non-behavioral, distant site telehealth services under the weighted average methodology established during the COVID-19 Public Health Emergency (PHE) through December 31, 2027, or later date if extended.

Mental Health Visits

Beginning January 1, 2022, RHCs and FQHCs may report and receive payment for mental health visits furnished via telecommunication technology. These services are billed in the same manner as in-person visits, rather than using HCPCS code G205.

RHCs and FQHCs are instructed to append *the appropriate revenue code along with one of the following modifiers*: 95 (Synchronous Telemedicine Service Rendered via Real-Time Interactive Audio and Video Telecommunications System) in instances where the mental health visit was furnished using audio-video communication technology and to append modifier 93 (Synchronous Telemedicine Service Rendered Via Telephone or Other Real-Time Interactive Audio-Only Telecommunications System) in cases where the service was furnished using *audio-only communication technology*.

Non-Behavioral Services Furnished via Telehealth From a Distant Site

In 2021, CMS introduced a new HCPCS code G2025 (payment for a telehealth distant site service furnished by a RHC or FQHC only), which allows payment for non-behavioral telehealth services. That is, RHCs and FQHCs, can bill for RHC and FQHC services delivered through telecommunication technology by using HCPCS code G2025 on claims, which includes services provided through audio-only communications technology. Prior to October 1, 2026, certain services on the telehealth list waive cost sharing; RHCs and FQHCs shall identify these services by utilizing the CS modifier with HCPCS G2025.

Effective October 1, 2026, RHCs and FQHCs, shall bill the individual Current Procedural Terminology (CPT) or HCPCS codes that describe the distant site telehealth service furnished, instead of the single HCPCS code G2025. These codes are published annually on the CMS web-page along with the calendar year PFS rulemaking. FQHCs are not required to report an FQHC PPS payment code for these telehealth services. Coinsurance and deductible are waived for preventive services; RHCs and FQHCs no longer need to identify these services with the CS modifier.

Link to telehealth services: <https://www.cms.gov/medicare/coverage/telehealth/list-services>

In addition, RHCs and FQHCs must report the appropriate revenue code along with one of the following modifiers:

93 -Synchronous Telemedicine Services Rendered Via Telephone or Other Real-Time Interactive Audio-Only Telecommunications System

95 -Synchronous Telemedicine Service Rendered Via Real-Time Interactive Audio and Video Telecommunications System

For more information on *telehealth* services please see Pub. 100-04, Medicare Claims Processing Manual, Chapter 12, Section 190: <http://www.cms.gov/Regulations-and-Guidance/Guidance/Manuals/Downloads/clm104c12.pdf> and Pub. 100-02, Medicare Benefit Policy Manual, Chapter 13, Section 200: <https://www.cms.gov/regulations-and-guidance/guidance/manuals/downloads/bp102c13.pdf>