Dental Services
An essential coding, billing
and reimbursement resource
for dental services
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Coding and Payment Guide for Dental Services  
Contents — 1
The Coding and Payment Guide for Dental Services is designed to be a guide to the specialty procedures classified in the CDT® and CPT® books. It is structured to help coders understand procedures and translate physician narrative into correct CPT codes by combining many clinical resources into one, easy-to-use source book. The book also allows coders to validate the intended code selection by providing an easy-to-understand explanation of the procedure and associated conditions or indications for performing the various procedures. As a result, data quality and reimbursement will be improved by providing code-specific clinical information and helpful tips regarding the coding of procedures. For ease of use, Coding and Payment Guide for Dental Services lists the CDT and CPT codes in ascending numeric order. Each CDT code is followed by its official code description and nomenclature and each CPT code is followed by its official code description.

Resequencing of CDT and CPT Codes
The American Dental Association (ADA) and the American Medical Association (AMA) employ a resequenced numbering methodology. According to the associations, there are instances where a new code is needed within an existing grouping of codes, but an unused code number is not available to keep the range sequential. In the instance where the existing codes were not changed or had only minimal changes, the ADA and AMA have assigned a code out of numeric sequence with the other related codes being grouped together. The resequenced codes and their descriptions have been placed with their related codes, out of numeric sequence. Codes within the Optum360 Coding and Payment Guide series display in their resequenced order. Resequenced codes are enclosed in brackets for easy identification.

ICD-10-CM
Overall, the 10th revision goes into greater clinical detail than did ICD-9-CM and addresses information about previously classified diseases, as well as those diseases discovered since the last revision. Conditions are grouped with general epidemiological purposes and the evaluation of health care in mind. New features have been added, and conditions have been reorganized, although the format and conventions of the classification remain unchanged for the most part.

Detailed Code Information
One or more columns are dedicated to each procedure or service to a series of similar procedures/services. Following the specific CDT and CPT code and its narrative, is a combination of features. A sample is shown on page 2. The black boxes with numbers in them correspond to the information on the page following the example.

Appendix Codes and Descriptions
Some procedure codes are presented in a less comprehensive format in the appendix. The CDT and CPT codes appropriate to the specialty are included the appendix with the official code description. The codes are presented in numeric order, and each code is followed by an easy-to-understand lay description of the procedure.

CCI Edit Updates
The Coding and Payment Guide series includes the a list of codes from the official Centers for Medicare and Medicaid Services’ National Correct Coding Policy Manual for Part B Medicare Contractors that are considered to be an integral part of the comprehensive code or mutually exclusive of it and should not be reported separately. The codes in the Correct Coding Initiative (CCI) section are from version 23.3, the most current version available at press time. The CCI edits are now located in a section at the back of the book. Optum360 maintains a website to accompany the Coding and Payment Guide series and posts updated CCI edits on this website so that current information is available before the next edition. The website address is https://www.optum360coding.com/ProductUpdates/. The 2018 edition password is: SPECIALTY18. Please note that you should log in each quarter to ensure you receive the most current updates. An email reminder will also be sent to you to let you know when the updates are available.

Index
Comprehensive indexes for both the CPT and the CDT coding systems are provided for easy access to the codes. The indexes have several axes. A code can be looked up by its procedure name or by the anatomical site associated with it. For example:

Debridement
- endodontic, D3221
- periodontal, D4355
- peri, D6101-D6102
- single, D6081

General Guidelines
Providers
The ADA and AMA advises coders that while a particular service or procedure may be assigned to a specific section, the service or procedure itself is not limited to use only by that specialty group. Additionally, the procedures and services listed throughout the book are for use by any qualified physician or other qualified health care professional or entity (e.g., hospitals, laboratories, or home health agencies). Keep in mind that there may be other policies or guidance that can affect who may report a specific service.

Supplies
Some payers may allow physicians to separately report drugs and other supplies when reporting the place of service as office or other nonfacility setting. Drugs and supplies are to be reported by the facility only when performed in a facility setting.

Professional and Technical Component
Radiology and some pathology codes have a technical and a professional component. When physicians do not own their own equipment and send their patients to outside testing facilities, they should append modifier 26 to the procedural code to indicate they performed only the professional component.

Sample Page and Key
On the following pages are a sample page from the book displaying the new format of Coding and Payment Guide for Dental Services with each element identified and explained on the opposite page.
**D0470**

**D0470** diagnostic casts

*Also known as diagnostic models or study models.*

**Explanation**

A plaster or stone model of teeth and adjoining tissues is created. Diagnostic casts are an essential tool that allows the dentist to analyze tooth size and shape; alignment and rotation of the teeth; the presence or absence of teeth; arch width, length, form, and symmetry; and the occlusal (bite) relationship. Diagnostic casts assist the dentist in determining the extent and type of orthodontia or other treatment required.

**Coding Tips**

Diagnostic casts may also be referred to as diagnostic models or study models.

**Documentation Tips**

The following information can be documented on a tooth chart:
- Treatment/location of caries
- Endodontic procedures
- Prosthetic services
- Preventive services, treatment of lesions and dental disease, or other special procedures.

**Reimbursement Tips**

When performed for orthodontia, this service may be processed under orthodontia or other treatment required.

**ICD-10-CM Diagnostic Codes**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>K00.1</td>
<td>Supernumerary teeth</td>
</tr>
<tr>
<td>K00.2</td>
<td>Abnormalities of size and form of teeth</td>
</tr>
<tr>
<td>K00.3</td>
<td>Mottled teeth</td>
</tr>
<tr>
<td>K00.4</td>
<td>Disturbances in tooth formation</td>
</tr>
<tr>
<td>K00.5</td>
<td>Hereditary disturbances in tooth structure, not elsewhere classified</td>
</tr>
<tr>
<td>K00.6</td>
<td>Disturbances in tooth eruption</td>
</tr>
<tr>
<td>K00.8</td>
<td>Other disorders of tooth development</td>
</tr>
<tr>
<td>K01.0</td>
<td>Embedded teeth</td>
</tr>
<tr>
<td>K01.1</td>
<td>Impacted teeth</td>
</tr>
<tr>
<td>K03.0</td>
<td>Excessive attrition of teeth</td>
</tr>
<tr>
<td>K03.1</td>
<td>Abrasion of teeth</td>
</tr>
<tr>
<td>K03.2</td>
<td>Erosion of teeth</td>
</tr>
<tr>
<td>K03.3</td>
<td>Pathological resorption of teeth</td>
</tr>
<tr>
<td>K03.4</td>
<td>Hypercementosis</td>
</tr>
<tr>
<td>K03.5</td>
<td>Ankylosis of teeth</td>
</tr>
<tr>
<td>K03.6</td>
<td>Deposits [accretions] on teeth</td>
</tr>
<tr>
<td>K03.7</td>
<td>Posterior color changes of dental hard tissues</td>
</tr>
<tr>
<td>K03.81</td>
<td>Cracked tooth</td>
</tr>
<tr>
<td>K03.89</td>
<td>Other specified diseases of hard tissues of teeth</td>
</tr>
<tr>
<td>K08.21</td>
<td>Minimal atrophy of the mandible</td>
</tr>
<tr>
<td>K08.22</td>
<td>Moderate atrophy of the mandible</td>
</tr>
<tr>
<td>K08.23</td>
<td>Severe atrophy of the mandible</td>
</tr>
<tr>
<td>K08.24</td>
<td>Minimal atrophy of maxilla</td>
</tr>
<tr>
<td>K08.25</td>
<td>Moderate atrophy of the maxilla</td>
</tr>
<tr>
<td>K08.26</td>
<td>Severe atrophy of the maxilla</td>
</tr>
<tr>
<td>K08.3</td>
<td>Retained dental root</td>
</tr>
<tr>
<td>K08.401</td>
<td>Partial loss of teeth, unspecified cause, class I</td>
</tr>
</tbody>
</table>

**Relative Value Units/Medicare Edits**

<table>
<thead>
<tr>
<th>CPT Code</th>
<th>Non-Facility RVU</th>
<th>Facility RVU</th>
</tr>
</thead>
<tbody>
<tr>
<td>D0470</td>
<td>0.00</td>
<td>0.00</td>
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<table>
<thead>
<tr>
<th>FUD</th>
<th>Status</th>
<th>MUE</th>
<th>Modifiers</th>
<th>IOM Reference</th>
</tr>
</thead>
<tbody>
<tr>
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<td>N</td>
<td>N/A</td>
<td>N/A/N/A/N/A</td>
<td>None</td>
</tr>
</tbody>
</table>

* with documentation

**Terms To Know**

**cast.** Rigid encasement or dressing molded to the body from a substance that hardens upon drying to hold a body part immobile during the healing period; a model or reproduction made from an impression or mold.

**occlusal.** Biting surfaces of premolar and molar teeth or the areas of contact between opposing teeth in the maxilla and mandible.

**tooth erosion.** Wearing away of a tooth’s hard substance by abrasive, not bacterial, forces.
D2410-D2430

D2410  gold foil - one surface  
D2420  gold foil - two surfaces  
D2430  gold foil - three surfaces  

Explanation  
Gold foil restorations are an alternative to both composite and amalgam fillings. Although not commonly used today, it is the historical method of filling decayed areas of the tooth and dates back many centuries. Gold foil filling technique requires a high level of skill and attention to detail in placing these restorative fillings and is, of course, expensive. The gold is placed directly into the prepared tooth cavity and tapped into place with hand instruments, compacting it layer upon layer until the restoration is a solid filling and conformed to the tooth as needed. Report D2410 for one gold foil surface filling, D2420 for two surfaces, and D2430 for three surfaces. 

Coding Tips  
When assigning a code for multiple surfaces the surfaces must be continuous. Local anesthesia is included in these services. Any evaluation or radiograph is reported separately.

Documentation Tips  
The following information can be documented on a tooth chart: treatment/location of caries, endodontic procedures, prosthetic services, preventive services, treatment of lesions and dental disease, or other special procedures.

ICD-10-CM Diagnostic Codes  
K02.52  Dental caries on pit and fissure surface penetrating into dentin  
K02.53  Dental caries on pit and fissure surface penetrating into pulp  
K02.61  Dental caries on smooth surface limited to enamel  
K02.62  Dental caries on smooth surface penetrating into dentin  
K02.63  Dental caries on smooth surface penetrating into pulp  
K02.7  Dental root caries  
K03.0  Excessive attrition of teeth  
K03.1  Abrasion of teeth  
K03.2  Erosion of teeth  

Relative Value Units/Medicare Edits  

<table>
<thead>
<tr>
<th>Code</th>
<th>Non-Facility RVU</th>
<th>Facility RVU</th>
<th>Work</th>
<th>PE</th>
<th>MP</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>D2410</td>
<td>1.60</td>
<td>1.60</td>
<td>1.39</td>
<td>0.33</td>
<td>3.32</td>
<td></td>
</tr>
<tr>
<td>D2420</td>
<td>2.67</td>
<td>2.67</td>
<td>2.31</td>
<td>0.55</td>
<td>5.53</td>
<td></td>
</tr>
<tr>
<td>D2430</td>
<td>4.63</td>
<td>4.63</td>
<td>4.01</td>
<td>0.95</td>
<td>9.59</td>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Status</th>
<th>MUE</th>
<th>Modifiers</th>
<th>IOM Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>

* with documentation

D2510-D2530

D2510  inlay - metallic - one surface  
D2520  inlay - metallic - two surfaces  
D2530  inlay - metallic - three or more surfaces  

Explanation  
A metallic inlay is applied. An inlay, like a filling or a crown, is a type of dental restoration procedure. Inlays are constructed of metallic or non-metallic materials and are considered indirect restorations. An inlay fits like a puzzle piece into the tooth and is used to restore teeth that require more than a filling, but do not require a crown. The tooth is anesthetized and prepared for the inlay. If an old filling is present, it is removed, along with any decay. A mold is made of the tooth, the opposing tooth that the inlay bites against, and adjacent teeth. This mold is then sent to a laboratory where the inlay is constructed. While the inlay is being constructed, temporary inlay material is placed into the tooth. When the permanent inlay is returned from the laboratory, the patient returns to the dentist office and the inlay is cemented (luted) into the tooth. Report D2510 for a metallic inlay covering a single surface (top or side); D2520 for two surfaces (top and side or two sides); or D2530 for three or more surfaces.

Coding Tips  
Correct code assignment is dependent upon the number of surfaces involved. When assigning a code for multiple surfaces the surfaces must be continuous. See codes D2542-D2544 for metallic onlay procedures. See D2610-D2644 for porcelain/ceramic inlay/onlays. See D2650-D2664 for resin-based composite inlay/onlays.

Documentation Tips  
Treatment plan documentation should reflect any treatment failure or change in diagnosis and/or a change in treatment plan. There should also be evidence of any initiation or reinstatement of a drug regime, which requires close and continuous skilled medical observation. The following information can be documented on a tooth chart: treatment/location of caries, endodontic procedures, prosthetic services, preventive services, treatment of lesions and dental disease, or other special procedures. A tooth chart may also be used to identify structure and rationale of disease process and the type of service performed on intraoral structures other than teeth.

Reimbursement Tips  
Third-party payers often consider laboratory costs, tooth preparation, pulp caps, temporary restorations, porcelain margins, cement bases, impressions, and local anesthesia to be components of a complete restoration and, therefore, will not make separate payment for these services. Check with third-party payers for their specific guidelines.

ICD-10-CM Diagnostic Codes  
K02.52  Dental caries on pit and fissure surface penetrating into dentin  
K02.53  Dental caries on pit and fissure surface penetrating into pulp  
K02.61  Dental caries on smooth surface limited to enamel  
K02.62  Dental caries on smooth surface penetrating into dentin  
K02.63  Dental caries on smooth surface penetrating into pulp  
K02.7  Dental root caries  
K03.0  Excessive attrition of teeth  
K03.1  Abrasion of teeth  
K03.2  Erosion of teeth

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