

Modifier Quick Reference

Medicare rules for commonly used modifiers: distinct procedural services, global surgery, bilateral procedures, professional and technical components, and ABN modifiers. Every rule links to its CMS source.

Pick the most specific modifier first

- 1 Anatomic modifier.** RT, LT, E1-E4, FA, F1-F9, TA, T1-T9, LC, LD, RC, LM, RI.¹
- 2 Encounter or global surgery modifier.** 24, 25, 27, 57, 58, 78, 79 or 91, when one of them describes the situation.¹
- 3 X{EPSU} modifier.** XE, XP, XS or XU, when a more specific modifier does not apply.¹
- 4 Modifier 59.** Only when no more descriptive modifier is available and 59 best explains the circumstances.¹

Never use 59 or X{EPSU} just because two code descriptors are different, or to get past an NCCI edit without documentation that supports a different session, site, organ system, incision, lesion or injury. Do not append 59 to an E/M service; use modifier 25 instead.¹

Modifiers 59, XE, XP, XS and XU

Modifier	CMS definition	Use it when
59	Distinct procedural service: procedures or services, other than E/M, that are not normally reported together but are appropriate under the circumstances. ¹	A different session, procedure, site or organ system, separate incision or excision, separate lesion, or separate injury, and no more descriptive modifier applies. ¹
XE	Separate encounter: distinct because it occurred during a separate encounter. ¹	Separate encounters on the same date of service. ¹
XP	Separate practitioner: distinct because it was performed by a different practitioner. ¹	A different practitioner performed the service. ¹
XS	Separate structure: distinct because it was performed on a separate organ or structure. ¹	Different organs, different anatomic regions, or in limited cases non-contiguous lesions in different regions of the same organ. Not for contiguous structures. ¹
XU	Unusual non-overlapping service: distinct because it does not overlap the usual components of the main service. ¹	The service does not overlap the usual components of the main service and no more specific modifier applies. ¹

Sources

1. CMS MLN1783722, Proper Use of Modifiers 59, XE, XP, XS & XU (April 2026). <https://www.cms.gov/files/document/mln1783722-proper-use-modifiers-59-xe-xp-xs-xu.pdf>
2. CMS MLN907166, Global Surgery (December 2025). <https://www.cms.gov/files/document/mln907166-global-surgery-booklet.pdf>
3. CMS, Medicare NCCI Policy Manual, Chapter I (revised 1/1/2026). <https://www.cms.gov/files/document/2026-ncci-medicare-policy-manual-all-chapters.pdf>
4. CMS, PFS Status Indicators (PC/TC indicator). <https://www.cms.gov/help/status-indicators>
5. CMS MLN006266, Medicare Advance Written Notices of Non-coverage (May 2025). <https://www.cms.gov/files/document/mln006266-medicare-advance-written-notice-non-coverage.pdf>

Global surgery periods

Indicator	What is included	Total days
000	Endoscopies and some minor procedures. No pre-op period and no post-op days; a visit on the procedure day is generally not separately payable. ²	Day of procedure
010	Other minor procedures. No pre-op period; the day of the procedure plus 10 days after. ²	11
090	Major procedures. 1 day before, the day of surgery, and 90 days after. ²	92
ZZZ	Add-on code. The global period of the primary procedure applies. ²	Per primary code
XXX	The global surgery concept does not apply. ²	Not applicable

Global surgery and E/M modifiers

Modifier	Meaning	Key rule
24	Unrelated E/M by the same provider during a post-op period	The E/M must be unrelated to the surgery and its post-op care; documentation must support it. Does not start a new global period. ²
25	Significant, separately identifiable E/M by the same provider on the day of a procedure	Must go beyond the usual pre- and post-op care. Different diagnoses are not required. ² The decision to perform a minor procedure (000 or 010) is included in the procedure and is not billed separately. ³
57	Decision for surgery	For the E/M on the day before or day of a major (090) surgery that results in the first decision to operate. Not for minor procedures. ²
58	Staged or related procedure by the same provider during the post-op period	Planned at the time of the first procedure, more extensive than the original, or therapy after a diagnostic procedure. Starts a new global period. ²
78	Unplanned return to the OR or procedure room by the same provider, related to the first procedure	Bill the code for the return-trip procedure, not the original surgery unless it was repeated. ²
79	Unrelated procedure by the same provider during a post-op period	Starts a new global period. ²
54 / 55 / 56	Surgical care only / post-op management only / pre-op care only	For a transfer of care. All providers bill the same procedure code and date of surgery; both keep the written transfer agreement. The receiving provider must furnish at least one service before billing 55. ²
FT	Unrelated critical care during the post-op period	Report on critical care visits unrelated to the surgery that are done post-operatively. ²

Sources

1. CMS MLN1783722, Proper Use of Modifiers 59, XE, XP, XS & XU (April 2026). <https://www.cms.gov/files/document/mln1783722-proper-use-modifiers-59-xe-xp-xs-xu.pdf>
2. CMS MLN907166, Global Surgery (December 2025). <https://www.cms.gov/files/document/mln907166-global-surgery-booklet.pdf>
3. CMS, Medicare NCCI Policy Manual, Chapter I (revised 1/1/2026). <https://www.cms.gov/files/document/2026-ncci-medicare-policy-manual-all-chapters.pdf>
4. CMS, PFS Status Indicators (PC/TC indicator). <https://www.cms.gov/help/status-indicators>
5. CMS MLN006266, Medicare Advance Written Notices of Non-coverage (May 2025). <https://www.cms.gov/files/document/mln006266-medicare-advance-written-notice-non-coverage.pdf>

NCCI edits: when a modifier can bypass

Modifier indicator	Meaning
0	NCCI PTP-associated modifiers cannot be used to bypass the edit. ³
1	NCCI PTP-associated modifiers may be used to bypass the edit under appropriate circumstances. ³
9	Use of modifiers is not specified. Used for code pairs whose deletion date equals the effective date. ³

PTP-associated modifiers: anatomic modifiers; global surgery modifiers 24, 25, 57, 58, 78, 79; and 27, 59, 91, XE, XS, XP, XU.

Modifiers 22, 76 and 77 are not PTP-associated and do not bypass an NCCI PTP edit.³ Modifier 91 may be used when a medically necessary lab test in a panel is repeated on the same date.³

Bilateral procedures (modifier 50)

Bilateral indicator	How to report under Medicare
0	Report 1 unit. No additional payment for bilateral, because of anatomy or physiology or because a separate bilateral code exists. ³
1	Surgical: 1 unit with modifier 50. Diagnostic: 1 unit with 50 on one line, or RT and LT on two lines. ³
2	Report 1 unit. Already priced as bilateral (descriptor says bilateral, or unilateral or bilateral, or it is usually bilateral). Do not add 50. ^{2,3}
3	Surgical: 1 unit with modifier 50. Diagnostic: 2 units on one line, 1 unit with 50, or RT and LT on two lines. ³

Medicare reports a bilateral procedure on a single line with 50, which differs from CPT guidance to use two lines.²

Professional and technical components (26 and TC)

PC/TC indicator	Can you use 26 or TC?
0	No. Physician services such as visits and surgery are not split into components. ⁴
1	Yes. Diagnostic tests and radiology: 26 = professional, TC = technical, no modifier = global. ⁴
2 / 3 / 4	No. Stand-alone professional-only (e.g., 93010), technical-only (e.g., 93005) or global-only codes. ⁴

ABN modifiers

Modifier	When to report it
GA	You issued a required (mandatory) ABN and kept it on file. ⁵
GX	You issued a voluntary ABN for a service Medicare never covers. May be used with GY. ⁵
GY	The item or service is statutorily excluded or is not a Medicare benefit. ⁵
GZ	You expect a medical necessity denial and did not issue an ABN. ⁵

This resource tool summarizes Medicare fee-for-service rules. Commercial and Medicaid payers may differ; check payer policy. CPT is a registered trademark of the American Medical Association.

Sources

1. CMS MLN1783722, Proper Use of Modifiers 59, XE, XP, XS & XU (April 2026). <https://www.cms.gov/files/document/mln1783722-proper-use-modifiers-59-xe-xp-xs-xu.pdf>
2. CMS MLN907166, Global Surgery (December 2025). <https://www.cms.gov/files/document/mln907166-global-surgery-booklet.pdf>
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4. CMS, PFS Status Indicators (PC/TC indicator). <https://www.cms.gov/help/status-indicators>
5. CMS MLN006266, Medicare Advance Written Notices of Non-coverage (May 2025). <https://www.cms.gov/files/document/mln006266-medicare-advance-written-notice-non-coverage.pdf>