Modifier SL - State Supplied Vaccine

Last Updated: 7/8/2026 **Last Reviewed:** 7/8/2026 **Originally Effective:** 6/26/2007
Last update includes payment policy changes, subject to 28 TAC §3.3703(a)(20)(D)? No
If yes, Texas Last Update Effective Date: n/a
Policy #: RPM024

Scope

Companies: Moda Partners, Inc. and its subsidiaries & affiliates (All)
Provider Contract Status: Any
Claim Forms: CMS1500 & CMS1450 (paper and electronic versions)
Claim Dates: All

[RPMxxx]Reimbursement Guidelines

A. Combination Vaccines versus All Components Administered Separately

The following guidelines apply to all lines of business, including Medicaid:

1. CPT codes exist to describe combination vaccines with multiple components which are commonly administered together. Use of combination vaccines enables the provider to administer multiple needed vaccines with only one needle-stick. For example, the DTaP - Hib – IPV vaccine (90698) is a five-component vaccine which enables the provider to administer Diphtheria, tetanus toxoids, acellular pertussis vaccine, haemophilus influenza Type B, and poliovirus vaccine at the same time in a single shot. If each individual component were to be purchased and administered as a separate vaccine, five separate needle-sticks would be required.

2. When components of a more comprehensive code are billed in combination, automated edits identify the unbundling and combine the component codes and charges into a single line item with the available comprehensive code for claims processing to avoid overpayments due to unbundling the comprehensive service. These rebundling edits exist for all types of services (surgical, radiology, laboratory, medicine, and vaccines).

3. If a combination vaccine exists, but the provider has either run out of or chooses not to stock the combination vaccine and administers each component as single vaccines, the first component may be billed as usual. Modifier 59 (distinct procedural service) needs to be appended to all remaining components of the combination vaccine to signify that the available combination vaccine was not used, but separate injections of separate vaccines were performed. If modifier 59 is not used, the rebundle edit will apply.

   Example # 1:

   Hepatitis A and hepatitis B would normally be administered as a HepA-HepB combination vaccine (90636). The provider chooses to administer two single vaccines in two separate shots, hepatitis A (90632) and hepatitis B (90746).

   The billing office will need to submit the claim with a separate and distinct modifier attached to 90746 to signify that the vaccines were administered as distinct procedural services, rather than in combination.

Either:	Or:	Or:
90632 x 1	90632 x 1	90632 x 1
90746-XS x 1	90742-XU x 1	90746-59 x 1

   Billing in this manner will allow the claim to adjudicate both components separately without rebundling the codes into the comprehensive procedure code for the combination vaccine.

B. Billing For State-Supplied Vaccine

1. The following guidelines apply to all plans except Medicaid and providers in the State of Washington:
   a. We do not reimburse for vaccines which have been obtained at no cost to the provider from the Department of Health (DOH) through the Universal Vaccine Distribution program and the Federal Vaccines for Children program for children 18 years of age and younger.
   b. We require CPT codes on the claim to identify the specific vaccines administered in order to properly adjudicate claims for the administration services. Modifier SL is to be used to identify that the vaccine itself was obtained at no cost to the provider.
   c. Report the administration of state-supplied vaccines as follows:
      i. Procedure codes for both the vaccine supply and the administration must be submitted on the same claim.
      ii. Report the vaccine supply using the appropriate procedure code(s) with modifier SL appended and a zero-dollar amount ($0.00) for billed charges. The vaccine supply line item is for identification and reporting of the specific vaccine(s) administered.
      iii. Report the administration service(s) with the CPT code(s) in the range of 90460 to 90474 that accurately reflects the administration of the vaccine(s). Do not append modifier SL to the administration procedure code(s).
      iv. All vaccines administered on a single date of service must be reported on the same claim.
      v. Refer to CPT book and CPT Assistant guidelines for proper selection of administration codes for single- or multiple-component vaccines.

Example # 2:

The following state-supplied vaccines are administered IM:

- DtaP-HepB-IPV
- Hemophilus influenza B (Hib) PRP-T conjugate
- Pneumococcal conjugate vaccine, 13 valent

Counseling was performed by the physician, nurse practitioner, or physician assistant.

Submit the claim as follows:

90723-SL x 1 with zero charges (vaccine supplied by state, not from provider-purchased stock)
90460 x 1
90461 x 4
90648-SL x 1 with zero charges (vaccine supplied by state, not from provider-purchased stock)
90460 x 1 *(codes continued next page)*
90670-SL x 1 with zero charges (vaccine supplied by state, not from provider-purchased stock)
90460 x 1

Example # 3:

The following state-supplied vaccines are administered IM:

- DtaP-HepB-IPV
- Hemophilus influenza B (Hib) PRP-T conjugate
- Pneumococcal conjugate vaccine, 13 valent

No counseling was performed by the physician, nurse practitioner, or physician assistant.

Submit the claim as follows:

90723-SL x 1 with zero charges (vaccine supplied by state, not from provider-purchased stock)
90471 x 1
90648-SL x 1 with zero charges (vaccine supplied by state, not from provider-purchased stock)
90670-SL x 1 with zero charges (vaccine supplied by state, not from provider-purchased stock)
90472 x 2

2. The following guidelines apply to providers in the State of Washington:
   a. Washington Vaccine Association uses modifier -52 to bill for state supplied vaccines provided to MD's/providers at no cost. The use of modifier -52 indicates they are billing at a reduced rate. The AMA indicates in CPT Assistant, Spring 1991 that Modifier -52 should not be used to report a full service (or vaccine supply) with a reduced or discounted fee.[6]
   b. Although modifier SL is more appropriate**,** the practice of billing with modifier -52 is based on instructions from the State of Washington, so we will accept modifier 52 on Washington Vaccine Association claims and reimburse without further pricing reductions for modifier 52.
   c. Due to this practice, the Washington Department of Health instructs providers to bill only for the vaccine administration. (90471-90474, 90460-90463). We will not reimburse a provider for the vaccine itself if they are using state supplied vaccines.

      Example #4:

      Washington Vaccine Association (WVA) bills:

      90648-52 Haemophilus influenza type b vaccine (Hib), PRP-T conjugate, 4 dose schedule for intramuscular use at a reduced rate and is reimbursed based on allowable for the billed charge.

      The provider bills:

      90471 *(no counseling)* OR 90460 *(if counseled)* and notes the type of vaccine given in the comments field on the claim.

      The provider is reimbursed for the administration only.

      Example #5:

      Washington Vaccine Association bills:

      90723-52 Diphtheria, tetanus toxoids, acellular pertussis vaccine, hepatitis B, and inactivated poliovirus vaccine (DTaP-HepB-IPV), for intramuscular use
      90648-52 Haemophilus influenzae type b vaccine (Hib), PRP-T conjugate, 4 dose schedule, for intramuscular use
      90670-52 Pneumococcal conjugate vaccine, 13 valent (PCV13), for intramuscular use
      90680-52 Rotavirus vaccine, pentavalent (RV5), 3 dose schedule, live, for oral use

      WVA is reimbursed based on allowable for the billed charges.

      Provider/MD bills:

      90471, 90472 x2, and 90473 (no counseling) OR 90460 x 4, 90461 x 6, 90474 x 1 (if counseled) and notes the vaccines given in the comments field on the claim. The provider is reimbursed for Administrations only.

3. The following guidelines apply to our Medicaid claims:[5]
   a. Bill the specific immunization CPT code with modifier 26 or SL, which indicates administration only. Do *not* bill for the administration of these vaccines using CPT codes 90460-90474 or 99211 (immunization administration codes).

b. Do not bill for the administration of these vaccines using CPT codes 90460-90474 or 99211 (immunization administration codes).

Definitions

Acronyms/Abbreviations

Acronym	Definition
AMA	American Medical Association
CMS	Centers for Medicare and Medicaid Services
CPT	Current Procedural Terminology
RPM	Reimbursement Policy Manual (e.g., in context of "RPM052" policy number, etc.)
TAC	Texas Administrative Code
TDSHS	Texas Department of State Health Services
TVFC	Texas Vaccines For Children
VFC	Vaccines For Children
WVA	Washington Vaccine Association

Modifiers

Modifier	Modifier Description & Definition
SL	State supplied vaccine
XS	Separate Structure, A Service That Is Distinct Because It Was Performed On A Separate Organ/Structure
XU	Unusual Non-Overlapping Service, The Use Of A Service That Is Distinct Because It Does Not Overlap Usual Components Of The Main Service
59	**Distinct Procedural Service:** Under certain circumstances, it may be necessary to indicate that a procedure or service was distinct or independent from other non-E/M services performed on the same day. Modifier 59 is used to identify procedures/services other than E/M services that are not normally reported together, but are appropriate under the circumstances. Documentation must support a different excision, different procedure or surgery, different site or organ system, separate incision/excision, separate lesion, or separate injury (or area of injury in extensive injuries) not ordinarily encountered or performed on the same day by the same individual. However, when another already established modifier is appropriate it should be used rather than modifier 59. Only if no more descriptive modifier is available, and the use of modifier 59 best explains the circumstances, should modifier 59 be used. **Note:** Modifier 59 should not be appended to an E/M service. To report a separate and distinct E/M service with a non-E/M service performed on the same day, see modifier 25.

Related Policies

A. "Moda Health Reimbursement Policy Overview." Moda Health Reimbursement Policy Manual, RPM001.
B. "Modifier 52 – Reduced Services." Moda Health Reimbursement Policy Manual, RPM003.
C. "Modifiers XE, XS, XP, XU, and 59 - Distinct Procedural Service." Moda Health Reimbursement Policy Manual, RPM027.

Resources

1. CMS. *National Correct Coding Initiative Policy Manual*. Chapter 1 General Correct Coding Policies, §A, "Introduction".

2. *Medicaid Provider Guide, Physician-Related Services/Healthcare Professional Services*. Washington State Healthcare Authority – Medicaid. Last Accessed June 25, 2026; https://www.hca.wa.gov/assets/billers-and-providers/Physician-related-services-bg-20250101.pdf .
3. "State-Supplied Vaccine Claims." *MedicAide* June 2012: pg 2. Idaho Department of Health and Welfare, Division of Medicaid.
4. "Medicaid Information Release MA06-39." Idaho Department of Health and Welfare, Division of Medicaid. November 22, 2006. April 12, 2013. Last attempted: 6/26/2026 (This link is no longer active; the document cannot be located at a new URL.) http://www.healthandwelfare.idaho.gov/Providers/MedicaidProviders/InformationReleases/tabid/264/ctl/ArticleView/mid/1944/articleId/1431/MEDICAID-INFORMATION-RELEASE-MA0639.aspx .
5. Vaccines for Children Billing. Moda Health Companies. April 12, 2013. https://www.odscompanies.com/medical/claims_ohp.shtml
6. American Medical Association. "Modifiers". *CPT Assistant*. Chicago: AMA Press, Spring 1991, p. 7.
7. Texas Department of State Health Services (TDSHS). "Billing And Administration." *Operations Manual Texas Vaccines for Children and Adult Safety Net Program 2025*. Chapter 4, pages 59 – 60. Last accessed July 7, 2026. https://www.dshs.texas.gov/sites/default/files/LIDS-Immunizations/pdf/pdf_stock/11-13602.pdf .

Policy History

Reminder: The most current version of our reimbursement policies can be found on our provider website. If you are using a printed or saved electronic version of this policy, please verify the current information by going to: https://www.modahealth.com/medical/policies_reimburse.shtml

Date	Summary of Update
7/8/2026	Acronyms & Resources updated. Formatting updates. No policy changes.
4/9/2025	Acronyms & Related Policies updated. Formatting updates, minor rewording. No policy changes.
4/10/2024	Formatting updates. No policy changes.
11/9/2022	Idaho added to Scope. Formatting updates. Policy History section added; entries prior to 2022 omitted (in archive storage).
5/8/2013	Policy document initially approved by the Reimbursement Administrative Policy Review Committee & initial publication.
6/26/2007	Original Effective Date (with or without formal documentation).