

September 10, 2025

Effective 1/1/2026: Taxonomy Codes Required on Professional Claims

Dear provider,

Starting January 1, 2026, the Health Plan of San Mateo (HPSM) will require all incoming professional services submitted on a professional claims form to include a taxonomy code. Following a brief grace period, any professional claims submitted without taxonomy codes after April 1, 2026 will be denied.

This change will directly impact both contracted network providers and out of network providers. HPSM appreciates your support in complying with this requirement as it will help increase reporting accuracy and ensure further payment accuracy.

What is a taxonomy code?

A taxonomy code is a 10-character alphanumeric code that identifies a healthcare provider's specialty and type when submitting claims. *Example: 207RS0012X = Internal Medicine – Sleep Medicine*

How do I know what my taxonomy code is?

You can find your own taxonomy code by using this code set to look up your specialty's associated taxonomy: <https://taxonomy.nucc.org>

Where should I put my taxonomy code on HPSM claims?

HPSM will require taxonomy codes on the claim form CMS 1500 for both billing and rendering providers. Often the taxonomy code will be the same for both billing and rendering providers.

Here are key differences between billing and rendering taxonomy codes:

- **Billing:** The billing taxonomy code identifies the specialty of the entity/organization.
- **Rendering:** The rendering taxonomy code identifies the specialty for the individual who performed the service.

Electronic Claims (837 EDI file format):

- Billing taxonomy codes are typically included in EDI loop 2000A for professional claims (ASC X12 837-P).
- Rendering taxonomy codes are included in EDI loop 2310B for professional claims (ASC X12 837-P).

Paper Claims:

24. A. DATE(S) OF SERVICE						B. PLACE OF SERVICE	C. EMG	D. PROCEDURES, SERVICES, OR SUPPLIES	E. DIAGNOSIS	F. \$ CHARGES	G. DAYS OR UNITS	H. EPST Family Plan	I. ID. QUAL.	J. RENDERING PROVIDER ID. #
MM	DD	YY	MM	DD	YY		CPT/HCPCS	MODIFIER	1	2	3	4		
03	18	21	03	18	21	12	99499		1	2	3	4	.01	1
Box 24j - upper: Rendering provider taxonomy Box 24j - lower: Rendering provider NPI														
Box 25: Billing provider tax ID														
25. FEDERAL TAX ID. NUMBER						SSN EIN	26. PATIENT'S ACCOUNT NO.		27. ACCEPT ASSIGNMENT?		28. TOTAL CHARGE		29. AMOUNT PAID	
27. [REDACTED]						<input type="checkbox"/> NO <input checked="" type="checkbox"/> YES	[REDACTED]		<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO		\$.01		\$.00	
31. SIGNATURE OF PHYSICIAN OR SUPPLIER INCLUDING DEGREES OR CREDENTIALS (I certify that the statements on the reverse apply to this bill and are made a part thereof.)						32. SERVICE FACILITY LOCATION INFORMATION				33. BILLING PROVIDER INFO & PH #				
[REDACTED]						Box 33a: Billing provider NPI				Box 33b: Billing provider taxonomy				
SIGNED [REDACTED] DATE [REDACTED]						a. NPI				a. 12 [REDACTED]				

Will this impact my reimbursement?

Certain taxonomies may entitle providers to higher rates.

Where do I learn more about taxonomy codes?

Learn more at the Centers for Medicare & Medicaid Services website:

<https://www.cms.gov/medicare/enrollment-renewal/providers-suppliers/health-care-taxonomy>

If you have questions about this change, please contact HPSM Claims Department at ClaimsInquiries@hpsm.org. All other questions can be directed to PSInquiries@hpsm.org.

Thank you,
The Health Plan of San Mateo