The following are the most common codes used by practitioners of laser and LED therapy. Led Technologies, LLC does not recommend any particular codes and cannot advise you on billing issues.

**S8948:**
Used to denote low level laser therapy for BCBS, this code is not reimbursable.

**97026: Infrared**
This code is for infrared light therapy. The problem with this code is that it is a code for a heat lamp. Thus, reimbursement can be quite low, although for some practitioners, Medicare reimburses it. To improve reimbursement, try listing it as an attended modality or adding a -22 or an "unusual procedural services."

Below are three ways these codes can be used:
- 97026: Attended photonic stimulation
- 97026: Attended infrared light therapy
- 97026-22: Attended infrared therapy

**97039: Attended Modality, Unspecified**
This is a code that is also being used to bill for attended modalities. Reimbursement is good because it is understood to take more time than an unattended code. The problem with the code is that, being unspecified, it is occasionally rejected by some insurance carriers or hand audited. Make sure you have a one-page description of the treatment if a carrier wants more information.

When the claim form goes out it will usually say something like:
- 97039: Attended infrared therapy or
- 97039: Attended laser therapy

**97032: Attended Electrical Stimulation**
This is a code that many practitioners modify for laser and LED therapy. It can be billed in a number of ways and is reimbursed quite well. Although the CPT code will stay the same, 97032, the description will be changed to accurately reflect the service performed.

Below are some common ways that we have seen this code utilized by physicians and therapists:
- 97032: Attended Electrical-Photonic Stimulation or
- 97032: Attended Electrotherapy/IR

**97139: Unlisted Therapeutic Procedure**
This code is for a therapeutic procedure meaning that the doctor must have one-on-one contact with the patient. The strength of the code is that it tells the insurance carrier that the doctor is spending direct treatment time with the patient. The weakness of the code is that an unlisted procedure is more likely to be closely inspected by an insurance carrier.

Billing might look like:
- 97139: Photonic Stimulation: Constant attendance

**97140: Manual Therapy Techniques**
This code is for a manual therapy technique meaning that the practitioner must have one-on-one contact with the patient and perform manual therapy. The weakness of the code is that an unlisted procedure is more likely to be closely inspected by insurance carrier. In this case the practitioner must be using light therapy as an adjunct to some type of manual therapy.

Billing might look like:
- 97139: Manual Therapy + Infrared