

Place of Service (POS) Code Sheet

All active CMS Place of Service codes • What each location means • Box 24B on CMS-1500

The Place of Service (POS) code goes in Box 24B of the CMS-1500 claim form. It tells the insurance company WHERE the service was provided. Using the wrong POS code is a common reason for claim denials and incorrect reimbursement. Always match the POS code to where the service actually happened.

Outpatient & Office Settings

POS	Location Name	Plain English Meaning	Billing Notes
02	Telehealth – Patient at Home	Patient is at home during a telehealth visit.	Used for remote patient monitoring and home telehealth visits.
03	School	School building or campus.	Used for services provided to students in a school setting.
04	Homeless Shelter	A supervised residential facility providing temporary housing.	For services provided at a shelter or temporary housing site.
05	Indian Health Service Free-Standing Facility	IHS free-standing non-hospital facility.	Specific to IHS-operated outpatient clinics not attached to a hospital.
06	Indian Health Service Provider-Based Facility	IHS hospital-based or provider-based facility.	IHS services delivered within a hospital or provider-based setting.
07	Tribal 638 Free-Standing Facility	Tribally operated free-standing clinic (638 contract).	For tribal health program facilities operating independently.
08	Tribal 638 Provider-Based Facility	Tribally operated hospital-based facility.	For tribal health program services in a hospital-based setting.
09	Prison / Correctional Facility	A prison, jail, reformatory, or correctional institution.	For healthcare services provided to incarcerated individuals.
10	Telehealth – Patient at Non-Home Site	Patient is at a telehealth originating site other than their home.	Patient is at a clinic, FQHC, or other non-home location during the telehealth visit.
11	Office	A physician's or other provider's private office.	The most common POS. Used for standard outpatient visits in a private office setting.
12	Home	Patient's private residence.	For home health visits, home infusion, or services done in the patient's own home.
13	Assisted Living Facility	A facility that provides room, board, and personal care.	NOT the same as a skilled nursing facility. Residents are more independent.
14	Group Home	A residential facility for patients who need supportive care.	Used for behavioral health, intellectual disability, or assisted group home settings.

POS	Location Name	Plain English Meaning	Billing Notes
15	Mobile Unit	A portable unit designed and equipped to provide healthcare services.	Used for mobile mammography, screening vans, and mobile dental units.
16	Temporary Lodging	A temporary residence (e.g., hotel, motel) during travel or treatment.	Rarely used. For services provided to a patient staying temporarily away from home.
17	Walk-In Retail Health Clinic	A clinic located inside a retail store (pharmacy, big box store).	Examples: Minute Clinic inside CVS, or health kiosk inside Walgreens.
18	Place of Employment / Worksite	A physical location where the patient works.	Used for occupational health or employer-provided healthcare services on-site.
19	Off Campus — Outpatient Hospital	An outpatient department of a hospital located off the main campus.	Important distinction from POS 22. Different reimbursement rate applies.
20	Urgent Care Facility	A freestanding clinic for urgent but non-emergency care.	NOT an ER. Used for walk-in urgent care centers that are independent facilities.

Hospital & Facility Settings

POS	Location Name	Plain English Meaning	Billing Notes
21	Inpatient Hospital	A formal admission to a hospital (patient stays overnight or longer).	Patient has been formally admitted. Used for initial hospital and subsequent hospital codes.
22	On Campus — Outpatient Hospital	Outpatient services delivered at the main hospital campus.	Higher reimbursement than POS 11. Important for correct facility vs. professional billing.
23	Emergency Room — Hospital	The emergency department of a hospital.	For ER physician services. Facility bills separately. Use with E/M codes 99281–99285.
24	Ambulatory Surgical Center (ASC)	A freestanding facility where surgical procedures are done on an outpatient basis.	Patient goes home the same day. Not part of a hospital. Lower cost than hospital OR.
25	Birthing Center	A freestanding facility for labor and delivery care.	For births occurring outside a hospital. Must be licensed as a birthing center.
26	Military Treatment Facility	A hospital or clinic operated by the U.S. military.	For care provided at Army, Navy, Air Force, or VA medical facilities.
27	Outreach Site / Street	An outreach site or street location.	Used for public health outreach, mobile testing, or street-level health services.
28	Federally Qualified Health Center (FQHC)	A federally certified community health center.	Serves underserved populations. Has its own reimbursement methodology with CMS.
29	Excepted FQHC	An FQHC that has been granted exception status.	Rare. Specific regulatory designation by CMS for certain FQHC sites.
31	Skilled Nursing Facility (SNF) — Inpatient	A patient admitted to a nursing facility requiring skilled nursing care.	Post-hospital rehab or skilled nursing. Distinct from custodial care (POS 32).
32	Nursing Facility	A custodial care nursing home or intermediate care facility.	Long-term custodial, not skilled. Residents live here — not a short rehab stay.

POS	Location Name	Plain English Meaning	Billing Notes
33	Custodial Care Facility	Non-medical care in a residential setting (bathing, dressing, meals).	No skilled nursing required. Examples: personal care homes, domiciliary care.
34	Hospice	A hospice facility or hospice care provided at a patient's home.	For patients in a terminal illness with a life expectancy of 6 months or less.
41	Ambulance — Land	Ambulance transport by ground vehicle.	For emergency medical transport codes. Bill with A0427 or similar HCPCS codes.
42	Ambulance — Air or Water	Transport by air (helicopter/fixed-wing) or water vessel.	For air ambulance or marine transport. Must be medically necessary for the mode used.
49	Independent Clinic	A freestanding clinic not part of a hospital or physician's office.	Examples: freestanding radiology, dialysis, or specialty clinics.
50	Federally Qualified Health Center	Same as POS 28 in many contexts — confirm with your MAC.	Cross-reference with your Medicare Administrative Contractor for FQHC billing.
51	Inpatient Psychiatric Facility	A licensed psychiatric hospital or inpatient psychiatric unit.	For mental health inpatient admissions requiring 24-hour care.
52	Psychiatric Facility Partial Hospitalization	A structured program for mental health — more than outpatient but not inpatient.	Patient attends for hours each day but returns home at night.
53	Community Mental Health Center (CMHC)	An outpatient community-based mental health facility.	Provides outpatient, partial hospitalization, and crisis services.
54	Intermediate Care Facility — Developmental Disabilities	Residential facility for persons with intellectual disabilities.	Provides health and rehabilitation services for I/DD population.
55	Residential Substance Abuse Treatment Facility	24-hour residential facility for substance use disorder treatment.	Patient lives at facility during treatment. Not a hospital.
56	Psychiatric Residential Treatment Center	24-hour residential treatment for behavioral/mental health issues.	Often used for adolescents and children requiring residential behavioral care.
57	Non-Residential Substance Abuse Treatment Facility	Outpatient facility for substance use disorder programs.	Patient lives at home and comes in for treatment sessions.
58	Non-Residential Opioid Treatment Program	Licensed outpatient opioid treatment program (methadone clinic).	For methadone or buprenorphine treatment clinics certified by SAMHSA.
60	Mass Immunization Center	A location temporarily set up for mass vaccination or immunization.	Used during flu season drives, COVID vaccination events, school immunization campaigns.
61	Comprehensive Inpatient Rehab Facility	A hospital-level intensive rehab program (3 hours/day of therapy required).	Requires physician supervision and intensive PT/OT/ST. Higher level than SNF.
62	Comprehensive Outpatient Rehab Facility (CORF)	An outpatient facility providing coordinated multi-disciplinary rehab.	Provides PT, OT, speech, and other services under one roof on an outpatient basis.

POS	Location Name	Plain English Meaning	Billing Notes
65	End Stage Renal Disease Treatment Facility	A licensed kidney dialysis center.	Used for hemodialysis and peritoneal dialysis services. CMS has special rules for ESRD.
71	State or Local Public Health Clinic	A health clinic operated by a state or county health department.	Used for public health services, STI testing, tuberculosis programs, etc.
72	Rural Health Clinic (RHC)	A clinic in a medically underserved rural area certified by CMS.	Has its own cost-based reimbursement methodology under Medicare.
81	Independent Laboratory	A freestanding lab not part of a physician's office or hospital.	Examples: Quest Diagnostics, LabCorp, or other independent reference labs.
99	Other Place of Service	A location not covered by any existing POS code.	Use sparingly. Provide documentation to support the unlisted location.

Common POS Code Mistakes to Avoid

- Using POS 11 (Office) when the service was actually at a hospital outpatient department (POS 22) — causes underpayment.
- Using POS 21 (Inpatient) for a same-day surgery — always use POS 24 (ASC) or POS 22 for outpatient hospital procedures.
- Using POS 12 (Home) for telehealth when the patient is at a clinic — use POS 02 if they're at home, POS 10 if at another site.
- Forgetting to update POS when a provider moves from a hospital to a private office — billing teams must track location changes.
- Using POS 32 (Nursing Facility) instead of POS 31 (SNF) for a skilled rehab stay — these have very different reimbursement rates.

For internal billing team use only • Always verify payer-specific rules • Codes subject to annual updates