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ACROinsights – Radiation Oncology Coding Changes for IGRT and External Beam Treatment Delivery in 2026

The goal of this series of articles is to ensure that radiation oncologists are aware of and provided with the knowledge to ensure day-to-day processes are being addressed in a compliant manner. This installment will discuss the Current Procedural Terminology, (CPT®) coding changes effective in 2026 pertinent to radiation oncology. The information contained within this ACROinsights article is meant as general guidance and is not intended to replace appropriate legal or authoritative guidance.

A Bit of History

The radiation oncology treatment delivery codes, specific to external beam, were established in the early 1990's. Until 2015 the codes had undergone very few changes, but comments by the Centers for Medicare and Medicaid Services (CMS) in the 2013 Medicare Physician Fee Schedule (MPFS) and concerns of misvalued services were ultimately the driver to the changes.

In the updates to external beam treatment delivery codes which went into effect January 1, 2015, the previous code set was reduced from a 13-code set to 5 codes. The American Medical Association (AMA) CPT® Editorial Panel deleted radiation treatment delivery codes 77403, 77404, 77406, 77408, 77409, 77411, 77413, 77414, 77416, and 77418. Treatment codes 77402, 77407 and 77412 were not deleted but revised and codes 77385, 77386, and 77387 were added.

The timing of the release of new codes, code changes or deletions by the AMA, and the AMA/Specialty Society Relative Value Scale Update Committee (RUC) did not meet the established deadline for notification and proper consideration and proposed values in the CY 2015 MPFS proposed rule. Since that time, the AMA has worked diligently to ensure CMS is able to sit in on the coding change process and notified of changes in time for rulemaking consideration.

Although CPT® codes (77402, 77407, 77412, 77385, 77386, and 77387) were established for CY 2015, CMS had used them only in the hospital setting and not for payment under MPFS. CMS identified concerns with the packaging of Image-guided Radiation Therapy (IGRT) into some of the treatment delivery codes in the family and not others in 2015. As a result, CMS created 17 HCPCS G-codes, mirroring the existing codes (at the time), maintaining CPT® code 77014, and establishing values that linked directly to the existing values/inputs for the MPFS.

In October 2020, the RUC Relativity Assessment Workgroup (RAW) identified codes G6012-G6015 with 2019 estimated Medicare utilization over 20,000. In January 2021, the RUC recommended the RAW review in two years (September 2023) after the CMS issued RO Model was scheduled to begin with the G-codes included. In September 2023, the RAW reviewed an action plan to address and determine a methodology for moving the G-codes forward. Given the permanent delay of the RO Model, an alternate episode-based alternative payment approach for radiation therapy services called Radiation Oncology Case Rate (ROCR) developed by ASTRO was under consideration.

At the September 2024 CPT® Editorial Panel meeting, the Panel approved the revision of CPT® codes 77402, 77407 and 77412 to establish a technique-agnostic family of codes with image guidance bundled into the three CPT® codes, and the deletion of CPT® codes 77385, 77386 and 77014. These services were subsequently reviewed by the RUC, and valuation recommendations were submitted to CMS for inclusion in CY 2026 rulemaking.

Radiation Treatment Delivery and IGRT Coding in 2026

Image-guided Radiation Therapy (IGRT)

Following the process of care, IGRT precedes or is concurrent with treatment delivery. As mentioned previously, CPT® code 77014 and HCPCS codes G6001, G6002, and G6017 were deleted. CPT® code 77387 *(Guidance for localization of target volume for delivery of radiation treatment, includes intrafraction tracking, when performed)*, an existing code was directed as the single IGRT code effective January 1, 2026. CPT® 77387 represented the guidance of ultrasound, stereoscopic x-ray guidance, cone beam CT, MRI, PET/CT, and active motion management (i.e., intrafraction tracking/gating/surface guidance).

To align the relationship between the MPFS payment for this code family with the Outpatient Prospective Payment System (OPPS) payment, CMS proposed and finalized for CY 2026 to assign Procedure Status "B" to the technical component of CPT® code 77387 under the MPFS to maintain consistency with OPPS payment for this code, which is bundled into payment for the treatment delivery codes, and not separately billable. The practice expense (PE) and total relative value unit (RVU) for the global service will equal the PE and total RVU for the professional component only because the technical component is not separately payable. CMS sought comments to prevent any billing confusion for services where the technical component of a service is bundled, but the professional component is separately reported. With such significant changes it is possible there can be some initial confusion from payers regarding billing of 77387, but the coding guidelines clearly state that 77387 can still be billed for image guidance and the professional component should be reimbursed in addition to the treatment delivery codes discussed below.

Similarly, for PE-only CPT® code 77417 *(Therapeutic radiology port image(s)),* CMS proposed and finalized to assign Procedure Status "B" to align with OPPS payment for this code, which is bundled into payment for the treatment delivery codes, CPT® codes 77402, 77407, and 77412 and therefore would not be separately reportable under the MPFS.

External Beam Radiation Treatment Delivery

Effective January 1, 2026, there are three code levels for external beam treatment delivery. These codes are no longer defined by the energy level of radiation or by separating 2D and 3D from IMRT. Instead, the codes are defined by the complexity of the treatment and align to criteria specific to the dosimetry technique (i.e., isodose, 3D, and IMRT) utilized, and all include imaging guidance in the treatment delivery. Treatment delivery codes for other techniques like stereotactic radiosurgery (SRS), stereotactic body radiotherapy (SBRT), brachytherapy and proton therapy are unchanged from 2025 and outside the scope of this review.

The 2026 CPT® manual[1] includes the following guidance and revised definitions to assist in understanding the changes to the IGRT and external beam treatment delivery codes.

> "Radiation may be delivered to a primary malignant site, to a primary malignant site plus the draining lymph nodes at risk for disease involvement, for palliative care or benign diseases.
>
> Two-dimensional radiation therapy (2D RT) is delivered with uniform radiation beam intensities and radiation delivery set-up, either by surface anatomic landmarks or bony landmarks with kilovoltage (kV) or MeV imaging. Three-dimensional conformal radiation therapy (3D CRT) uses volumetric imaging to identify targets and organs at risk (OAR). Using volumetric imaging, 3D CRT utilizes computer-based photon beam arrangements to create more conformal dose distributions than 2D RT. In both 2D and 3D therapy, a

[1] American Medical Association, Current Procedural Terminology, CPT® 2026 Professional Edition [CPT® manual], https://www.ama-assn.org/

uniform photon beam is used to deliver therapy. 2D RT and 3D CRT differ by complexity of the beam arrangements and identification of target(s) and sparing of OAR.

For 3D conformal radiation therapy, OAR should be identified and radiation dose evaluated using a dose-volume histogram.

Intensity modulated radiation therapy (IMRT) uses computer-based optimization techniques with non-uniform radiation beam intensities to create highly conformal dose distributions that can be delivered by a radiotherapy treatment machine. A number of technologies, including spatially and temporally modulated beams, cylindrical beamlets, dynamic multileaf collimator (MLC), single or multiple fields or arcs (volumetric arc therapy [VMAT]), or compensators, may be used to generate IMRT. The complexity of IMRT varies depending on the area being treated, the number of targets identified, differential doses delivered, or the technique being used.

Image-guided radiation therapy (IGRT) may be used to direct the radiation beam and to observe the target or OAR position prior to and/or during treatment. A variety of techniques may be used to perform this guidance, including imaging (eg, ultrasound, CT, MRI, stereoscopic X-ray imaging) and other techniques (eg, electromagnetic or infrared). Guidance may be used with any radiation treatment delivery technique. Because only the technical portion of IGRT is bundled into radiation treatment delivery (77402, 77407, 77412), the physician involvement in guidance or tracking may be reported separately.

Isocenter

As a starting point, the patient is positioned as specified in the plan to the reference point of the treatment machine's coordinate system (hereinafter identified by the term "isocenter"). Prior to treatment delivery, the patient's position relative to the isocenter requires image verification. If a shift in the patient's position relative to the isocenter is necessary for additional treatment volumes, as described in the patient isodose plan(s), this would be a second isocenter".

A challenge in radiation delivery, even with the use of advanced technology, is movement of the tumor volume and internal organs when the patient breathes or when the heart beats. The diaphragmatic movement during breathing may even make it difficult to treat abdominal tumors. IGRT such as cone beam CT (CBCT), for example, can determine the shape and position of a radiation target immediately prior to treatment but are challenged to provide continuous imaging in real time during the delivery of radiation. This is where use of active motion management may be most applicable, for monitoring of motion due to respiration and/or typical organ motion. The 2026 CPT® manual defines active motion management and how intrafraction tracking/gating and surface guidance fit into the revised coding guidelines for CY 2026.

The 2026 CPT® manual addresses the new terminology, related to active motion management and surface guidance, to provide context and guidance in applying this guidance technology with treatment delivery.

Active Motion Management

Treatment delivery with active motion management (77412) includes intra-fraction localization and tracking of the target(s) or patient motion to optimize beam delivery (eg, intrafraction motion, surface guidance). Intrafraction motion management utilizes fiducials or imaging to monitor the target or organs at risk during the breathing cycle (eg, during a deep inspiration breath hold). This method minimizes organ motion and allows more accurate delivery of radiation to mobile targets and active avoidance of organs at risk.

Surface Guidance

Surface guidance for active motion management is a technique that allows the linear accelerator to perform gating (eg, optical) during treatment delivery using the body surface contour as a surrogate for internal

target motion and OAR avoidance. Surface guidance is one method to effect active motion management although there are other methods as well.

Note: This is NOT for patient setup prior to treatment delivery (eg, not to replace tattoos)."

As a reminder and as supported by the CPT® manual, *"All treatment delivery codes are reported once per treatment session"* and are now defined by "Level" rather than the historical use of "simple, intermediate, and complex." The AMA provides the following definitions for what distinguishes each of the treatment delivery levels.

"Level 1: Any photon 2D radiation therapy delivered with uniform radiation beam intensities and radiation delivery set up, either by surface anatomic landmarks or bony landmarks with kilovoltage or megavoltage imaging OR any electron therapy not meeting Level 3 criteria.

Level 2: Any photon therapy, delivered with 3D CRT or IMRT to a single isocenter. Note: Does not include active motion management.

Level 3: Any photon therapy with active motion management, including 3D CRT or IMRT **or** any photon delivery with 3D CRT or IMRT to two separate isocenters **or** total skin electrons **or** mixed electron and photon fields.

Codes 77402, 77407, 77412 includes the technical services for imaging guidance."

CPT® Code	Definition
77402	Radiation treatment delivery; Level 1 (eg, single electron field, multiple electron fields, or 2D photons), including imaging guidance, when performed
77407	Radiation treatment delivery; Level 2 single isocenter (eg, 3D or IMRT), photons, including imaging guidance, when performed
77412	Radiation treatment delivery; Level 3 multiple isocenters with photon therapy (eg, 2D, 3D, or IMRT) OR a single isocenter photon therapy (eg, 3D or IMRT) with active motion management, OR total skin electrons, OR mixed electron/photon field(s), including imaging guidance, when performed

While most treatments will clearly fall within one of the 3 treatment delivery codes, there will be some nuance in defining active motion management. While surface guidance optical gating is one way to achieve active motion management and clinics may use this for all patients, it is important to consider medical necessity when billing for active motion management, considering the anticipated utilization of all treatment delivery with CPT® code 77412 is 35%.

Coding Scenarios

The following scenarios are provided as an example to assist with understanding of protentional code assignment and application of coding changes, which may or may not coincide with practice patterns and equipment of every radiation oncologist. Additionally, commercial payers may have specific guidance related to coding edits, modifier use and billable units.

Scenario #1

Plan of Care: Patient to be treated with AP/PA beam arrangement, no target volume or critical structures, beam is mirrored asymmetric jaw, no IGRT performed.

Potential Codes:

Treatment Delivery = 77402
IGRT Technical = N/A
IGRT Professional = N/A

Scenario #2

Plan of Care: Patient with prostate cancer treated with an IMRT plan of 2 arcs with custom MLC is designed. There are implanted fiducial markers in the prostate and stereoscopic x-ray guidance is performed for localization of target prior to treatment.

Potential Codes:

Treatment Delivery = 77407
IGRT Technical = Bundled with 77407, not separately billable
IGRT Professional = 77387-26, images must be approved by the physician prior to the next fraction of treatment

Scenario #3

Plan of Care: Patient with breast cancer treated to whole breast and S'Clav. Breast plan has PTV and critical structures delineated, 2 partial VMAT arcs and static S'Clav with custom blocking, this is treated as a contiguous area with single isocenter. CBCT is performed for localization prior to treatment.

Potential Codes:

Treatment Delivery = 77407
IGRT Technical = Bundled with 77407, not separately billable
IGRT Professional = 77387-26, images must be approved by the physician prior to the next fraction of treatment

Scenario #4

Plan of Care: Patient with breast cancer, plan is field-in-field with 2 medial and 2 lateral tangents (6X dynamic and 15X static). PTV and critical structures delineated, custom blocking each port. Orthogonal kV imaging for target localization prior to treatment and active motion management during treatment delivery performed.

Potential Codes:

Treatment Delivery = 77412
IGRT Technical = Bundled with 77412, not separately billable
IGRT Professional = 77387-26, images must be approved by the physician prior to the next fraction of treatment

Scenario #5

Plan of Care: Patient to be treated to 2 different benign areas, each area has AP/PA beam arrangement, no target volume or critical structures, but one is open field and other the beams are mirrored with custom blocking, AP port image taken of each site.

Potential Codes:

Treatment Delivery = 77412
IGRT Technical = Bundled with 77412, not separately billable
IGRT Professional = N/A, port images are TC only, not billable by physician

The Take Home Message

Radiation oncologists should be aware of the significant coding changes related to external beam radiation treatments and IGRT promulgated for 2026. While the changes are not meant to be complex to understand, there is a fundamental change in how the correct code is selected for radiation treatment delivery. Additionally, radiation oncologists need to be involved and aware of the challenges many physicians are facing in simply being paid for IGRT services. This is an evolving landscape and expect with time there will be additional guidelines and clarification. There are many opportunities for ACRO members to stay involved and access resources regarding the changes in external beam treatment delivery and IGRT.

References

1. Medicare and Medicaid Programs; CY 2026 Payment Policies Under the Physician Fee Schedule and Other Changes to Part B Payment and Coverage Policies; Medicare Shared Savings Program Requirements; and Medicare Prescription Drug Inflation Rebate Program, https://www.federalregister.gov/documents/2025/11/05/2025-19787/medicare-and-medicaid-programs-cy-2026-payment-policies-under-the-physician-fee-schedule-and-other
2. Medicare and Medicaid Programs: Hospital Outpatient Prospective Payment and Ambulatory Surgical Center Payment Systems; Quality Reporting Programs; Overall Hospital Quality Star Ratings; and Hospital Price Transparency, https://www.federalregister.gov/documents/2025/11/25/2025-20907/medicare-program-hospital-outpatient-prospective-payment-and-ambulatory-surgical-center-payment
3. American Medical Association, Current Procedural Terminology, CPT® 2026 Professional Edition, https://www.ama-assn.org/