

Reporting Excision or Destruction of Cutaneous Lesions and Histopathologic Examination

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Physicians or other qualified health care professionals (QHPs) use different methods and techniques to remove or destroy suspicious cutaneous (skin) lesions. The technique (eg, treatment by excision or destruction) used to treat or remove lesion(s) depends on the lesion morphology and clinical impression. Questions have been raised regarding the appropriate coding for excision (11400-11646) or destruction (17000-17286) of cutaneous lesions followed by histopathologic examination of tissue specimens (88304, 88305). Specifically, there has been confusion about whether the histopathologic examination is a separately reportable service. This article clarifies the correct intent and reporting of these procedures when histopathologic examination of the tissue specimen obtained during the procedure is performed.

The guidelines in the Biopsy subsection of the Integumentary System section of the Current Procedural Terminology (CPT®) 2021 code set states that “[d]uring certain surgical procedures in the integumentary system, such as excision, destruction, or shave removals, the removed tissue is often submitted for pathologic examination.” Obtaining tissue for histopathologic examination is included in the destruction or excision codes and is not reported separately with any other code, such as biopsy codes (11102-11107). Appropriate biopsy codes may be reported separately only when biopsies are taken from lesions unrelated to those excised or destroyed.

The CPT codes for cutaneous lesion excision or destruction include the procurement of tissue from the treated lesion to submit for histopathologic examination, when necessary. The process of placing the tissue specimen obtained during the excision or destruction of a cutaneous lesion into a histologic fixative medium, such as formaldehyde, and sending the tissue specimen for subsequent histopathologic examination is not a separately reportable service.

The tissue obtained during the excision or destruction of the lesion is often submitted for surgical pathology evaluation, which is generally reported with CPT codes 88300-88309 depending on the specimen being evaluated. Therefore, the histopathologic examination is a postprocedural process that studies tissue specimens in detail and is reported as a separate service with the appropriate pathology code (88304, 88305).

A skin lesion specimen is assigned an individual code that reflects its proper level of histopathologic service, as appropriate. The guidelines in the CPT 2021 code set state that “[l]evels 88302 through 88309 are specifically defined by the assigned specimens.” The clinical findings by the physician or other QHP excising the lesion do not determine the level of histopathologic service provided, pathologic diagnosis, or CPT code selected to report the surgical pathology gross and microscopic examination service.

Three codes in the 88300-88309 code family (88302, 88304, 88305) reference tissue specimens involving skin.

The final pathology code assignment is dependent upon the dermatopathologic diagnosis. For example, an excision is performed to remove an epidermal inclusion cyst; however, a cystic squamous carcinoma is diagnosed histologically. The surgical pathology examination would be appropriately reported with code 88305.

Lesion Treatment by Excision Technique

The guidelines in the CPT 2021 code set for excision of benign and malignant lesions in the Integumentary System section define an excision as “full-thickness (through the dermis) removal of a lesion, including margins and includes simple (non-layered) closure when performed.”

The difference between excision and other techniques (eg, paring cutting, shaving, destruction) is that excision requires the removal of the entire thickness of the dermis through the subcutaneous tissue. In addition, the guidelines in the CPT 2021 code set indicate that each excised lesion is reported separately and “[c]ode selection is determined by measuring the greatest clinical diameter of the apparent lesion plus that margin required for complete excision (lesion diameter plus the narrowest margin required equals the excised diameter).”

Coding Tip

Selection of the appropriate excision code is determined by three parameters: location, maximum excised diameter (which includes the margin), and lesion type (ie, benign or malignant). When the lesion is clearly benign (eg, cyst, lipoma, prior biopsy of benign neoplasm), the excision can be coded as benign at

the time of surgery (11400-11471). When there is a prior biopsy showing malignancy, the excision can be coded as malignant at the time of surgery (11600-11646). In addition, if the lesion is not clearly benign or malignant, coding and billing should be delayed until the pathology has been confirmed.

Procedures for excision of skin lesion(s) are reported using the appropriate code(s) from the following list:

Excision—Benign Lesions

- 11400** Excision, benign lesion including margins, except skin tag (unless listed elsewhere), trunk, arms or legs; excised diameter 0.5 cm or less
- 11401** excised diameter 0.6 to 1.0 cm
- 11402** excised diameter 1.1 to 2.0 cm
- 11403** excised diameter 2.1 to 3.0 cm
- 11404** excised diameter 3.1 to 4.0 cm
- 11406** excised diameter over 4.0 cm

(For unusual or complicated excision, add modifier 22)

- 11420** Excision, benign lesion including margins, except skin tag (unless listed elsewhere), scalp, neck, hands, feet, genitalia; excised diameter 0.5 cm or less
- 11421** excised diameter 0.6 to 1.0 cm
- 11422** excised diameter 1.1 to 2.0 cm
- 11423** excised diameter 2.1 to 3.0 cm
- 11424** excised diameter 3.1 to 4.0 cm

11426 excised diameter over 4.0 cm

(For unusual or complicated excision, add modifier 22)

11440 Excision, other benign lesion including margins, except skin tag (unless listed elsewhere), face, ears, eyelids, nose, lips, mucous membrane; excised diameter 0.5 cm or less

11441 excised diameter 0.6 to 1.0 cm

11442 excised diameter 1.1 to 2.0 cm

11443 excised diameter 2.1 to 3.0 cm

11444 excised diameter 3.1 to 4.0 cm

11446 excised diameter over 4.0 cm

(For unusual or complicated excision, add modifier 22)

(For eyelids involving more than skin, see also 67800 et seq)

Excision—Malignant Lesions

11600 Excision, malignant lesion including margins, trunk, arms, or legs; excised diameter 0.5 cm or less

11601 excised diameter 0.6 to 1.0 cm

11602 excised diameter 1.1 to 2.0 cm

11603 excised diameter 2.1 to 3.0 cm

11604	excised diameter 3.1 to 4.0 cm
11606	excised diameter over 4.0 cm
11620	Excision, malignant lesion including margins, scalp, neck, hands, feet, genitalia; excised diameter 0.5 cm or less
11621	excised diameter 0.6 to 1.0 cm
11622	excised diameter 1.1 to 2.0 cm
11623	excised diameter 2.1 to 3.0 cm
11624	excised diameter 3.1 to 4.0 cm
11626	excised diameter over 4.0 cm
11640	Excision, malignant lesion including margins, face, ears, eyelids, nose, lips; excised diameter 0.5 cm or less
11641	excised diameter 0.6 to 1.0 cm
11642	excised diameter 1.1 to 2.0 cm
11643	excised diameter 2.1 to 3.0 cm
11644	excised diameter 3.1 to 4.0 cm
11646	excised diameter over 4.0 cm

(For eyelids involving more than skin, see also 67800 et seq)

Lesion Treatment by Destruction Technique

The guidelines in the CPT 2021 code set define destruction as “the ablation of benign, premalignant or malignant tissues by any method, with or without curettement, including local anesthesia, and not usually requiring closure. Any method includes electrosurgery, cryosurgery, laser and chemical treatment. Lesions include condylomata, papillomata, molluscum contagiosum, herpetic lesions, warts (ie, common, plantar, flat), milia, or other benign, premalignant (eg, actinic keratoses), or malignant lesions.”

Procedures for destruction of skin lesion(s) are reported using the appropriate code(s) from the following list:

Destruction, Benign or Premalignant Lesions

17000 Destruction (eg, laser surgery, electrosurgery, cryosurgery, chemosurgery, surgical curettement), premalignant lesions (eg, actinic keratoses); first lesion

+17003 second through 14 lesions, each (List separately in addition to code for first lesion)

(Use 17003 in conjunction with 17000)

(For destruction of common or plantar warts, see 17110, 17111)

17004 Destruction (eg, laser surgery, electrosurgery, cryosurgery, chemosurgery, surgical curettement), premalignant lesions (eg, actinic keratoses); 15 or more lesions

(Do not report 17004 in conjunction with 17000-17003)

17110 Destruction (eg, laser surgery, electrosurgery, cryosurgery, chemosurgery, surgical curettement), of benign lesions other than skin tags or cutaneous vascular proliferative lesions; up to 14 lesions

17111 15 or more lesions

(For destruction of extensive cutaneous neurofibroma over 50-100 lesions, see 0419T, 0420T)

Destruction, Malignant Lesions, Any Method

17260 Destruction, malignant lesion (eg, laser surgery, electrosurgery, cryosurgery, chemosurgery, surgical curettement), trunk, arms or legs; lesion diameter 0.5 cm or less

17261 lesion diameter 0.6 to 1.0 cm

17262 lesion diameter 1.1 to 2.0 cm

17263 lesion diameter 2.1 to 3.0 cm

17264 lesion diameter 3.1 to 4.0 cm

17266 lesion diameter over 4.0 cm

17270 Destruction, malignant lesion (eg, laser surgery, electrosurgery, cryosurgery, chemosurgery, surgical curettement), scalp, neck, hands, feet, genitalia; lesion diameter 0.5 cm or less

17271 lesion diameter 0.6 to 1.0 cm

17272 lesion diameter 1.1 to 2.0 cm

17273 lesion diameter 2.1 to 3.0 cm

17274 lesion diameter 3.1 to 4.0 cm

17276 lesion diameter over 4.0 cm

17280 Destruction, malignant lesion (eg, laser surgery, electrosurgery, cryosurgery, chemosurgery, surgical curettement), face, ears, eyelids,

nose, lips, mucous membrane; lesion diameter 0.5 cm or less

17281 lesion diameter 0.6 to 1.0 cm

17282 lesion diameter 1.1 to 2.0 cm

17283 lesion diameter 2.1 to 3.0 cm

17284 lesion diameter 3.1 to 4.0 cm

17286 lesion diameter over 4.0 cm

Surgical Pathology

Services 88300 through 88309 include accession, examination, and reporting. They do not include the services designated in codes 88311 through 88365 and 88399, which are coded in addition when provided.

The unit of service for codes 88300 through 88309 is the specimen.

A specimen is defined as tissue or tissues that is (are) submitted for individual and separate attention, requiring individual examination and pathologic diagnosis. Two or more such specimens from the same patient (eg, separately identified endoscopic biopsies, skin lesions) are each appropriately assigned an individual code reflective of its proper level of service.

Service code 88300 is reported for any specimen that in the opinion of the examining pathologist can be accurately diagnosed without microscopic examination. Service code 88302 is reported when gross and microscopic examination is performed on a specimen to confirm identification and the

absence of disease. Service codes 88304 through 88309 describe all other specimens requiring gross and microscopic examination and represent additional ascending levels of physician work. Levels 88302 through 88309 are specifically defined by the assigned specimens.

Any unlisted specimen should be assigned to the code which most closely reflects the physician work involved when compared to other specimens assigned to that code.

(Do not report 88302-88309 on the same specimen as part of Mohs surgery)

- 88300** **Level I** - Surgical pathology, gross examination only
- 88302** **Level II** - Surgical pathology, gross and microscopic examination
- 88304** **Level III** - Surgical pathology, gross and microscopic examination
- 88305** **Level IV** - Surgical pathology, gross and microscopic examination
- 88307** **Level V** - Surgical pathology, gross and microscopic examination
- 88309** **Level VI** - Surgical pathology, gross and microscopic examination

Refer to the CPT codebook for a more detailed description of what constitutes various surgical pathology, gross and microscopic examination levels.

Coding Tip

Submitting the tissue specimen obtained during excision or destruction of cutaneous lesions (11400-17286) for histopathologic examination is not a separately reportable service. However, the actual performance of a histopathologic examination of the tissue is reported separately with code 88304 or 88305.

The following examples show how a histopathology examination of different tissue specimens obtained during the destruction and/or excision of a lesion may be reported.

Example 1: Benign Lesion Excision and Histopathologic Examination

A cystic lesion consistent with an epidermal inclusion cyst is excised from the left upper back. The excised tissue specimen is placed in a container and sent to the pathologist for histopathologic review and diagnosis. Obtaining the tissue specimen is inherent to the surgical excision performed. The physician who performed the excision of the lesion should report code(s) 11400-11406, based on the lesion location and size, as appropriate.

If the pathologist who performs the histopathologic examination of the left upper back skin tissue specimen determines it is consistent with “skin-cyst/tag/debridement,” then code 88304 **Level III** - Surgical pathology, gross and microscopic examination, Skin- cyst/tag/debridement, should be reported. As the epidermal inclusion cyst is confirmed by histopathologic examination, it fulfills the requirements of code 88304.

Example 2: Malignant Excision and Histopathologic Examination

A 1.5-cm-wide basal cell carcinoma is elliptically excised from the chest with a 0.5-cm margin, yielding a 2.5 cm maximum excision diameter. A 7.5-cm layered repair is performed.

The excised tissue specimen is placed in a container and sent to the pathologist for histopathologic review and diagnosis. Obtaining the tissue specimen is inherent to the surgical excision performed. The excision is reported with code 11603, Excision, malignant lesion including margins, trunk, arms, or legs; excised diameter 2.1 to 3.0 cm, along with an appropriate intermediate or complex repair code.

If the pathologist who performs the histopathologic examination of the elliptically excised chest skin tissue specimen determines it is consistent with “skin, other than cyst/tag/debridement/plastic repair,” such as 1.5-cm-wide basal cell carcinoma, then code 88305, **Level IV** - Surgical pathology, gross and microscopic examination, Skin, other than cyst/tag/debridement/plastic repair, should be reported.

Example 3: Malignant Lesion Destruction and Histopathologic Examination

A 0.6-cm red, circinate-edged, fragile papule consistent with a basal cell carcinoma is removed with a blade, including a 0.2-cm margin.

Electrodesiccation and curettage is performed at the wound base to destroy residual tumor, leaving a 1.0 cm-curetted diameter.

The tissue specimen is placed in a container and sent to the pathologist for histopathologic review and diagnosis. Obtaining the tissue specimen immediately before the lesion is destroyed is inherent to the lesion destruction performed. In addition, the procedure would not be reported as a shave removal because the intended main procedure for the lesion was to destroy it after the specimen was obtained for histopathologic review. The procedure is reported with code 17261, Destruction, malignant lesion (eg, laser surgery, electrosurgery, cryosurgery, chemosurgery, surgical curettement), trunk, arms or legs; lesion diameter 0.6 to 1.0 cm. A separate biopsy code (11102) is not reported, as the work of obtaining a portion of the destroyed tissue to be sent for histopathologic examination is a component of the malignant lesion destruction codes.

If the pathologist who performs the histopathologic examination of the fragile papule skin tissue specimen (whether the specimen is obtained as part of an electrodesiccation or other destruction procedure) determines it is consistent with “skin, other than cyst/tag/debridement/plastic repair,” then code 88305, **Level IV** - Surgical pathology, gross and microscopic examination, Skin, other than cyst/tag/debridement/plastic repair, should be reported.