MAY 2026 · VERIFIED

wRVU Verification

Independent verification against the 2023 CMS Physician Fee Schedule · Issued Aug 23, 2026

> Esperline does not capture pooled wRVU agreements among providers and only verifies the wRVUs uploaded from your charge data.

CONVERSION FACTOR	CMS FEE SCHEDULE
$57.94/wRVU	**2023**

Expected value	Total wRVUs	Lines verified
$56,459.64	**974.45**	**58**

PLAIN-ENGLISH SUMMARY

Your verified statement totals 974.45 wRVUs across 58 lines, with an expected value of $56,459.64, as independently calculated using the 2023 CMS Physician Fee Schedule. Of these, 10 lines carry a status flag and 6 lines carry a modifier flag for your review. Review your line items to confirm your wRVUs were credited correctly.

REPORTED VS. VERIFIED · WRVU VARIANCE

Esperline independently calculates wRVUs using the 2023 CMS Physician Fee Schedule. On the lines below, the wRVUs shown on your uploaded report differ from the CMS reference value.

Net wRVU variance	Estimated value of the variance
-15.28	**-$885.32**

DESCRIPTION KEY

Your reported wRVUs = your reported code total, already multiplied by the count (×N)
CMS wRVUs = the 2023 CMS code total, already multiplied by the count (×N)
Impact = (your reported wRVUs - CMS wRVUs) × $57.94

CODE	DESCRIPTION	YOUR REPORTED wRVUs	CMS wRVUs	DIFF wRVUs
11102 59	Tangntl bx skin single les This line carries modifier 59 (distinct procedural service). Under the CMS Physician Fee Schedule, this modifier does not reduce a service's wRVUs. The multiple-procedure reduction applies to payment, not to wRVU credit.	**0.33**	0.66	**-0.33**

11102 XS	Tangntl bx skin single les ×9 This line carries modifier XS (distinct procedural service). Under the CMS Physician Fee Schedule, this modifier does not reduce a service's wRVUs. The multiple-procedure reduction applies to payment, not to wRVU credit.	**2.97**	5.94	**-2.97**
11200 59	Removal of skin tags <w/15 ×3 This line carries modifier 59 (distinct procedural service). Under the CMS Physician Fee Schedule, this modifier does not reduce a service's wRVUs. The multiple-procedure reduction applies to payment, not to wRVU credit.	**1.23**	2.46	**-1.23**
11200 XS	Removal of skin tags <w/15 ×8 This line carries modifier XS (distinct procedural service). Under the CMS Physician Fee Schedule, this modifier does not reduce a service's wRVUs. The multiple-procedure reduction applies to payment, not to wRVU credit.	**3.28**	6.56	**-3.28**
11201 59	Remove skin tags add-on This line carries modifier 59 (distinct procedural service). Under the CMS Physician Fee Schedule, this modifier does not reduce a service's wRVUs. The multiple-procedure reduction applies to payment, not to wRVU credit.	**0.14**	0.29	**-0.15**
11201 XS	Remove skin tags add-on This line carries modifier XS (distinct procedural service). Under the CMS Physician Fee Schedule, this modifier does not reduce a service's wRVUs. The multiple-procedure reduction applies to payment, not to wRVU credit.	**0.14**	0.29	**-0.15**
17000 59	Destruct premalg lesion ×3 This line carries modifier 59 (distinct procedural service). Under the CMS Physician Fee Schedule, this modifier does not reduce a service's wRVUs. The multiple-procedure reduction applies to payment, not to wRVU credit.	**0.92**	1.83	**-0.91**
17000 XS	Destruct premalg lesion ×6 This line carries modifier XS (distinct procedural service). Under the CMS Physician Fee Schedule, this modifier does not reduce a service's wRVUs. The multiple-procedure reduction applies to payment, not to wRVU credit.	**1.83**	3.66	**-1.83**
17004 XS	Destroy premal lesions 15/> This line carries modifier XS (distinct procedural service). Under the CMS Physician Fee Schedule, this modifier does not reduce a service's wRVUs. The multiple-procedure reduction applies to payment, not to wRVU credit.	**0.69**	1.37	**-0.68**
17110 59	Destruct b9 lesion 1-14 ×4 This line carries modifier 59 (distinct procedural service). Under the CMS Physician Fee Schedule, this modifier does not reduce a service's wRVUs. The multiple-procedure reduction applies to payment, not to wRVU credit.	**1.40**	2.80	**-1.40**
17110 XS	Destruct b9 lesion 1-14 ×11 This line carries modifier XS (distinct procedural service). Under the CMS Physician Fee Schedule, this modifier does not reduce a service's wRVUs. The multiple-procedure reduction applies to payment, not to wRVU credit.	**3.85**	7.70	**-3.85**
G2211	Complex e/m visit add on ×10 The wRVUs shown on your uploaded report differ from the CMS Physician Fee Schedule value for this code. It is worth confirming how this line was credited.	**1.50**	0.00	**1.50**
Total · 12 codes		**18.28**	**33.56**	**-15.28**

This is informational. A difference may reflect a specific agreement, and it is worth confirming with your compensation administrator.

VERIFIED PRODUCTION BY CODE

DESCRIPTION KEY

Your reported wRVUs = your reported code total, already multiplied by the count (×N)
CMS wRVUs = the 2023 CMS code total, already multiplied by the count (×N)
CMS value = CMS wRVUs × $57.94

CODE	DESCRIPTION	YOUR REPORTED wRVUs	CMS wRVUs	CMS VALUE
10040	Acne extraction	0.91	0.91	**$52.73**
1036F REVIEW	Quality measure — tobacco non-user documented ×285 Verify billability with your payer.	0.00	0.00	**$0.00**
11102	Skin biopsy, shave — first growth ×27	17.82	17.82	**$1,032.49**
11102 59	Skin biopsy, shave — first growth	**0.33**	0.66	**$38.24**
11102 XS	Skin biopsy, shave — first growth ×9	**2.97**	5.94	**$344.16**
11103	Skin biopsy, shave — each additional growth ×8	3.04	3.04	**$176.14**
11104	Skin biopsy, punch — first growth ×2	1.66	1.66	**$96.18**
11105	Skin biopsy, punch — each additional growth	0.45	0.45	**$26.07**
11200	Skin tag removal — up to 15 tags ×9	7.38	7.38	**$427.60**
11200 59	Skin tag removal — up to 15 tags ×3	**1.23**	2.46	**$142.53**
11200 XS	Skin tag removal — up to 15 tags ×8	**3.28**	6.56	**$380.09**
11201 59	Skin tag removal — each additional 10 tags	**0.14**	0.29	**$16.80**
11201 XS	Skin tag removal — each additional 10 tags	**0.14**	0.29	**$16.80**
1123F 8P REVIEW	Quality measure — advance care planning discussion documented ×187 Verify billability with your payer.	0.00	0.00	**$0.00**
11300	Shave off skin growth — trunk or limbs, 0.5 cm or smaller ×2	1.20	1.20	**$69.53**
11301	Shave off skin growth — trunk or limbs, 0.6 to 1.0 cm ×3	2.70	2.70	**$156.44**
11306	Shave off skin growth — scalp, neck, hands, or feet, 0.6 to 1.0 cm ×2	1.92	1.92	**$111.24**
11312	Shave off skin growth — face or lips, 1.1 to 2.0 cm ×2	2.60	2.60	**$150.64**
11900	Inject skin growths — up to 7 ×4	2.08	2.08	**$120.52**
17000	Remove precancerous skin spot — first ×63	38.43	38.43	**$2,226.63**
17000 59	Remove precancerous skin spot — first ×3	**0.92**	1.83	**$106.03**
17000 XS	Remove precancerous skin spot — first ×6	**1.83**	3.66	**$212.06**

17003	Remove precancerous skin spot — each additional, up to 14 total ×278	11.12	11.12	**$644.29**
17004	Remove precancerous skin spots — 15 or more ×41	56.17	56.17	**$3,254.49**
17004 XS	Remove precancerous skin spots — 15 or more	**0.69**	1.37	**$79.38**
17110	Remove benign skin growths — up to 14 spots ×45	31.50	31.50	**$1,825.11**
17110 59	Remove benign skin growths — up to 14 spots ×4	**1.40**	2.80	**$162.23**
17110 XS	Remove benign skin growths — up to 14 spots ×11	**3.85**	7.70	**$446.14**
17262	Remove cancerous skin spot — trunk or limbs, 1.1 to 2.0 cm ×9	14.67	14.67	**$849.98**
17263	Remove cancerous skin spot — trunk or limbs, 2.1 to 3.0 cm	1.84	1.84	**$106.61**
17272	Remove cancerous skin spot — scalp, neck, hands, or feet, 1.1 to 2.0 cm ×2	3.64	3.64	**$210.90**
17281	Remove cancerous skin spot — face, lips, eyelids, 0.6 to 1.0 cm ×2	3.54	3.54	**$205.11**
4004F REVIEW	Quality measure — tobacco screening and cessation counseling ×10 Verify billability with your payer.	0.00	0.00	**$0.00**
4004F 8P REVIEW	Quality measure — tobacco screening and cessation counseling ×6 Verify billability with your payer.	0.00	0.00	**$0.00**
40490	Lip biopsy	1.22	1.22	**$70.69**
96372	Injection under the skin or into muscle	0.17	0.17	**$9.85**
96900	UV light therapy treatment ×39	0.00	0.00	**$0.00**
99202	Office visit, new patient — straightforward ×4	3.72	3.72	**$215.54**
99203	Office visit, new patient — low complexity ×31	49.60	49.60	**$2,873.82**
99203 25 REVIEW	Office visit, new patient — low complexity ×13 Separate E&M on procedure day — RVU unchanged per CMS rules	20.80	20.80	**$1,205.15**
99204	Office visit, new patient — moderate complexity ×39	101.40	101.40	**$5,875.12**
99204 25 REVIEW	Office visit, new patient — moderate complexity ×4 Separate E&M on procedure day — RVU unchanged per CMS rules	10.40	10.40	**$602.58**
99212	Office visit, established patient — straightforward ×3	2.10	2.10	**$121.67**
99213	Office visit, established patient — low complexity ×71	92.30	92.30	**$5,347.86**
99213 25 REVIEW	Office visit, established patient — low complexity ×106 Separate E&M on procedure day — RVU unchanged per CMS rules	137.80	137.80	**$7,984.13**
99214	Office visit, established patient — moderate complexity ×95	182.40	182.40	**$10,568.26**

99214 25 REVIEW	Office visit, established patient — moderate complexity ×64 Separate E&M on procedure day — RVU unchanged per CMS rules	122.88	122.88	**$7,119.67**
99242	Office consultation — straightforward ×2	2.16	2.16	**$125.15**
99243	Office consultation — low complexity	1.80	1.80	**$104.29**
99244	Office consultation — moderate complexity ×2	5.38	5.38	**$311.72**
99244 25 REVIEW	Office consultation — moderate complexity Separate E&M on procedure day — RVU unchanged per CMS rules	2.69	2.69	**$155.86**
99451	Interprofessional phone or internet consult — 5 minutes or more ×2	1.40	1.40	**$81.12**
99499 REVIEW	Unlisted evaluation and management service ×9 Verify billability with your payer.	0.00	0.00	**$0.00**
99499 25 REVIEW	Unlisted evaluation and management service ×3 Verify billability with your payer. Separate E&M on procedure day — RVU unchanged per CMS rules	0.00	0.00	**$0.00**
G2211 REVIEW	Add-on for complex office visit — additional work beyond usual care ×10 Verify billability with your payer.	**1.50**	0.00	**$0.00**
G8427 REVIEW	Quality measure — medication list reviewed by eligible clinician ×293 Verify billability with your payer.	0.00	0.00	**$0.00**
G8428 REVIEW	Quality measure — current medications not documented ×8 Verify billability with your payer.	0.00	0.00	**$0.00**
J3301 REVIEW	Triamcinolone (Kenalog) injection — 10 mg ×12 Verify billability with your payer.	0.00	0.00	**$0.00**
Total · 1852 procedures		**959.17**	**974.45**	**$56,459.64**

METHODOLOGY & WHAT THIS STATEMENT IS

The math. For each line: the national CMS wRVU value, times Count, times your contracted conversion factor of $57.94/wRVU. Source: the 2023 CMS Physician Fee Schedule. Lines we could not match to a fee-schedule value (for example, an unrecognized code) are shown at $0 and surfaced for your review only; they do not contribute to the verified total.

What this statement is. An independent calculation of what your billed productivity should have produced under the standard reference (the CMS Physician Fee Schedule), generated outside your employer's infrastructure. It is your personal record of what your work was worth this month.

What this statement isn't. Informational only. Not an audit. Not legal advice. Not financial advice. Not a finding of wrongdoing by any employer. Any difference between this figure and the compensation reported to you by your employer may reflect legitimate factors, such as different draw cycles (employer pay periods rarely align one-to-one with a calendar month of billed work), modifier-based payment adjustments, conversion-factor differences, threshold or pool arrangements, capitated or quality-based components, payer mix, or data-entry timing.

Use of this statement. This statement is your personal record. Per the Acceptable Use Policy, it may not be published, distributed, or used to characterize any employer as having committed wrongdoing. Private review with your own legal, tax, or financial advisor is permitted and encouraged where helpful.