Towards Better Evaluation of GNN Expressiveness with BREC Dataset

Yanbo Wang Muhan Zhang

Institute for Artificial Intelligence, Peking University yanxwb202@gmail.com, muhan@pku.edu.cn

Abstract

Research on the theoretical expressiveness of Graph Neural Networks (GNNs) 1 has developed rapidly, and many methods have been proposed to enhance the 2 expressiveness. However, most methods do not have a uniform expressiveness 3 measure except for a few that strictly follow the k-dimensional Weisfeiler-Lehman 4 (k-WL) test hierarchy. Their theoretical analyses are often limited to distinguishing 5 certain families of non-isomorphic graphs, leading to difficulties in quantitatively 6 comparing their expressiveness. In contrast to theoretical analysis, another way to 7 measure expressiveness is by evaluating model performance on certain datasets 8 containing 1-WL-indistinguishable graphs. Previous datasets specifically designed 9 for this purpose, however, face problems with difficulty (any model surpassing 1-10 WL has nearly 100% accuracy), granularity (models tend to be either 100% correct 11 or near random guess), and scale (only a few essentially different graphs in each 12 dataset). To address these limitations, we propose a new expressiveness dataset, 13 **BREC**, which includes 400 pairs of non-isomorphic graphs carefully selected from 14 four primary categories (Basic, Regular, Extension, and CFI). These graphs have 15 16 higher difficulty (up to 4-WL-indistinguishable), finer granularity (able to compare 17 models between 1-WL and 3-WL), and a larger scale (400 pairs). Further, we synthetically test 23 models with higher-than-1-WL expressiveness on our BREC 18 dataset. Our experiment gives the first thorough comparison of the expressiveness 19 of those state-of-the-art beyond-1-WL GNN models. We expect this dataset to 20 serve as a benchmark for testing the expressiveness of future GNNs. Our dataset 21 and evaluation code are released at: https://github.com/GraphPKU/BREC. 22

23 1 Introduction

24 GNNs have been extensively utilized in bioinformatics, recommender systems, social networks, and 25 others, yielding remarkable outcomes [1-6]. Despite impressive empirical achievements, related investigations have revealed that GNNs exhibit limited abilities to distinguish non-isomorphic graphs, 26 27 such as regular graphs. In a practical scenario, the inability to recognize structure may cause issues, such as confused representation of a benzene ring (a six-cycle that cannot be recognized). Xu et al. 28 [7], Morris et al. [8] established a connection between the expressiveness of message-passing neural 29 networks (MPNNs) and the WL test for graph isomorphism testing, demonstrating that MPNN's 30 upper bound is 1-WL. Numerous subsequent studies have proposed GNN variants with enhanced 31 32 expressiveness [9–13].

Given the multitude of models employing different approaches, such as feature injection, adherence to the WL hierarchy, equivariance maintenance, and subgraph extraction, a unified framework that can theoretically compare the expressive power among various variants is highly desirable. In this regard, Maron et al. [14] propose the concept of *k*-order invariant/equivariant graph networks, which unify linear layers while preserving permutation invariance/equivariance. Additionally, Frasca

Submitted to the 37th Conference on Neural Information Processing Systems (NeurIPS 2023) Track on Datasets and Benchmarks. Do not distribute.

et al. [15] unify recent subgraph GNNs and establish that their expressiveness upper bound is 3-38 WL. Zhang et al. [16] construct a comprehensive expressiveness hierarchy for subgraph GNNs, 39 providing counterexamples for each pairwise distinction. Nonetheless, the magnitude of the gaps 40 remains unknown. Furthermore, there exist methods that are difficult to categorize within the k-WL 41 hierarchy. For instance, Papp and Wattenhofer [17] propose four extensions of GNNs, each of which 42 cannot strictly compare with the other. Similarly, Feng et al. [18] propose a GNN that is partially 43 stronger than 3-WL yet fails to distinguish many graphs that are distinguishable by 3-WL. In a 44 different approach, Huang et al. [19] propose evaluating expressiveness by enumerating specific 45 significant substructures, such as 6-cycles. Zhang et al. [20] introduces graph biconnectivity to test 46 expressiveness. 47

Without a unified theoretical characterization of expressiveness, employing expressiveness datasets 48 for testing proves valuable. Notably, three expressiveness datasets, EXP, CSL, and SR25, have been 49 introduced by Abboud et al. [21], Murphy et al. [22], Balcilar et al. [9] and have found widespread 50 usage in recent studies. However, these datasets exhibit notable limitations. Firstly, they lack sufficient 51 difficulty. The EXP and CSL datasets solely consist of examples where 1-WL fails, and most recent 52 GNN variants have achieved perfect accuracy on these datasets. Secondly, the granularity of these 53 datasets is too coarse, which means that graphs in these datasets are generated using a single method, 54 resulting in a uniform level of discrimination difficulty. Consequently, the performance of GNN 55 variants often falls either at random guessing (completely indistinguishable) or 100% (completely 56 distinguishable), thereby hindering the provision of a nuanced measure of expressiveness. Lastly, 57 these datasets suffer from small sizes, typically comprising only a few substantially different graphs, 58 59 raising concerns of incomplete measurement.

To overcome the limitations of current expressiveness datasets, we propose a new dataset, BREC,
including 400 pairs of non-isomorphic graphs in 4 major categories: Basic graphs, Regular graphs,
Extension graphs, and CFI graphs. Compared to previous ones, BREC has a greater difficulty (up to
4-WL-indistinguishable), finer granularity (able to compare models between 1-WL and 3-WL), and
larger scale (800 non-isomorphic graphs organized as 400 pairs), addressing the shortcomings.
Due to the increased size and diversity of the dataset, the traditional classification task may not be

suitable for training-based evaluation methods which rely on generalization ability. Thus, we propose a novel evaluation procedure based on directly comparing the discrepancies between model outputs to test pure practical expressiveness. Acknowledging the impact of numerical precision owning to tiny differences between graph pairs, we propose reliable paired comparisons building upon a statistical method [23, 24], which offers a precise error bound. Experiments verify that the evaluation procedure aligns well with known theoretical results.

Finally, we comprehensively compared 23 representative beyond-1-WL models on BREC. Our 72 73 experiments first give a reliable empirical comparison of state-of-the-art GNNs' expressiveness. The currently most thorough investigation is a good start for gaining deeper insights into various 74 schemes to enhance GNNs' expressiveness. On BREC, GNN accuracies range from 41.5% to 75 70.2%, with I^2 -GNN [19] performing the best. The 70.2% highest accuracy also implies that the 76 dataset is far from saturation. We expect BREC can serve as a benchmark for testing future GNNs' 77 expressiveness. We also welcome contributions and suggestions to improve BREC. Our dataset and 78 evaluation code are included in https://github.com/GraphPKU/BREC. 79

80 2 Limitations of Existing Datasets

Preliminary. We utilize the notation {} to represent sets and {{}} to represent multisets. The cardinality of a (multi)set S is denoted as |S|. The index set is denoted as [n] = 1, ..., n. A graph is denoted as $\mathcal{G} = (\mathbb{V}(\mathcal{G}), \mathbb{E}(\mathcal{G}))$, where $\mathbb{V}(\mathcal{G})$ represents the set of *nodes* or *vertices* and $\mathbb{E}(\mathcal{G})$

represents the set of *edges*. Without loss of generality, we assume $|\mathbb{V}(\mathcal{G})| = n$ and $\mathbb{V}(\mathcal{G}) = [n]$.

⁸⁵ The permutation or reindexing of \mathcal{G} is denoted as $\mathcal{G}^{\pi} = (\mathbb{V}(\mathcal{G}^{\pi}), \mathbb{E}(\mathcal{G}^{\pi}))$ with the permutation

function $\pi : [n] \to [n]$, s.t. $(u, v) \in \mathbb{E}(\mathcal{G}) \iff (\pi(u), \pi(v)) \in \mathbb{E}(\mathcal{G}^{\pi})$. Node and edge features are excluded from the definitions for simplicity. Additional discussions about features can be found in

88 Appendix B.

Graph Isomorphism (GI) Problem. Two graphs \mathcal{G} and \mathcal{H} are considered isomorphic (denoted as



(a) EXP dataset core pair sample (b) CSL graphs (m = 10, r = 2) (c) SR25 dataset sample Figure 1: Sample graphs in previous datasets

1 D

Table 1: Dataset statistics						
Dataset	# Graphs	$\# \operatorname{Core} \operatorname{graphs}^a$	# Nodes	Hardness	Metrics	
EXP	1200	6	33-73	1-WL-indistinguishable	2-way classification	
CSL	150	10	41	1-WL-indistinguishable	10-way classification	
SR25	15	15	25	3-WL-indistinguishable	15-way classification	
BREC	800	800	10-198	1-WL to 4-WL-indistinguishable	Reliable Paired Comparisons	

^a Core graphs represent graphs that actually serve to measure expressiveness.

GI is essential in expressiveness. Only if GNN successfully distinguishes two non-isomorphic graphs can they be assigned different labels. Some researchers [25, 26] indicate the equivalence between GI and function approximation, underscoring the importance of GI. However, we currently do not have polynomial-time algorithms for solving the GI problem. A naive solution involves iterating all *n*! permutations to test whether such a bijection exists.

Weisfeiler-Lehman algorithm (WL). WL is a well-known isomorphism test relying on color refine-96 ment [27]. In each iteration, WL assigns a state (or color) to each node by aggregating information 97 from its neighboring nodes' states. This process continues until convergence, resulting in a multiset 98 of node states representing the final graph representation. While WL effectively identifies most 99 non-isomorphic graphs, it may fail in certain simple graphs, leading to the development of extended 100 versions. One such extension is k-WL, which treats each k-tuple of nodes as a unit for aggregating 101 information. Another slightly different method [28] is also referred to as k-WL. To avoid confusion, 102 we follow Morris et al. [8] to call the former k-WL and the latter k-FWL. Further information can be 103 found in Appendix C. 104

Given the significance of GI and WL, several expressiveness datasets have been introduced, with the following three being the most frequently utilized. We selected a pair of graphs from each dataset, which are illustrated in Figure 1. Detailed statistics for these datasets are presented in Table 1.

EXP Dataset. This dataset comprises 600 pairs of non-isomorphic graphs where the 1-WL test fails. Graphs are generated pair-wised, and each graph comprises two disconnected components. The first component, the "core component," is designed to be non-isomorphic with the other graph's "core component," each satisfying distinct SAT conditions in the two graphs. The second component, referred to as the "planar component," is identical in both graphs and introduces noise into the dataset. However, it is important to note that there are only **three substantially different** core pairs, which can truly evaluate the expressiveness of the models.

Each graph in EXP is labeled 0/1 based on whether its core component satisfies the SAT condition for a binary classification problem. Although EXP addresses the issue of semantic labeling by introducing SAT problem and enhances the dataset's size and complexity by including planar components, the simplicity of core c generation and the insufficient number of different core pairs result in most recent GNNs achieving nearly 100% accuracy on EXP, making it difficult for detailed comparisons.

CSL Dataset. This dataset consists of 150 Circulant Skip Links (CSL) graphs, where the 1-WL test 120 fails. A CSL graph is defined as follows: Let r and m be co-prime natural numbers with r < m - 1. 121 $\mathcal{G}(m,r) = (\mathbb{V},\mathbb{E})$ is an undirected 4-regular graph with $\mathbb{V} = [m]$, where the edges form a cycle and 122 include skip links. Specifically, for the cycle, $(j, j+1) \in \mathbb{E}$ for $j \in [m-1]$, and $(m, 1) \in \mathbb{E}$. For the 123 skip links, the sequence is recursively defined as $s_1 = 1$, $s_{i+1} = (s_i + r) \mod m + 1$, and $(s_i, s_{i+1}) \in$ 124 \mathbb{E} for any $i \in \mathbb{N}$. In CSL, we consider CSL graphs with m = 41 and r = 2, 3, 4, 5, 6, 9, 11, 12, 13, 16, 125 resulting in 10 distinct CSL graphs. For each distinct CSL graph, we generate 14 corresponding 126 graphs by randomly reindexing the nodes. As a result, the dataset contains a total of 150 graphs. 127

In CSL, each of the 10 distinct CSL graphs is treated as a separate class, and the task is to train a 129 10-way classification model. While the dataset allows for the generation of 4-regular graphs with 130 any number of nodes, the final dataset contains only **ten essentially different** regular graphs with the



same number of nodes and degree. Due to the nature of regular graphs and their fixed structure, 131 many recent expressive GNN models perform well on this dataset, achieving close to 100% accuracy.

SR25 Dataset. It consists of 15 strongly regular graphs (SR) where the 3-WL test fails. Each graph is 133 an SR with 25 nodes and a degree of 12. In these graphs, connected nodes have 5 common neighbors, 134 while non-connected nodes have 6. In practice, SR25 is transformed into a 15-way classification 135 problem for mapping each graph into a different class where the training and test graphs overlap. 136

Indeed, 3-WL serves as an upper bound for most recent expressive GNNs. Thus most methods 137 only obtain 6.67% (1/15) accuracy. While some models partially surpassing 3-WL easily achieve 138 completely distinguishable (100%) performance [18], since each graph is an SR with the same 139 parameters. This binary outcome can hardly provide a fine-grained expressiveness measure. 140

Summary. These three datasets have limitations regarding difficulty, granularity, and scale. In terms 141 of difficulty, these datasets are all bounded by 3-WL, failing to evaluate models (partly) beyond 142 3-WL [18, 19]. In terms of granularity, the graphs are generated in one way, and the parameters of 143 the graphs are repetitive, which easily leads to a 0/1 step function of model performance and cannot 144 measure subtle differences between models. In terms of scale, the number of substantially different 145 graphs in the datasets is small, and the test results may be incomplete to reflect expressiveness 146 measurement. 147

3 **BREC:** A New Dataset for Expressiveness 148

We propose a new expressiveness dataset, BREC, to address the limitations regarding difficulty, 149 granularity, and scale. It consists of four major categories of graphs: Basic, Regular, Extension, 150 and CFI. Basic graphs include relatively simple 1-WL-indistinguishable graphs. Regular graphs 151 include four types of subcategorized regular graphs. Extension graphs include special graphs that 152 arise when comparing four kinds of GNN extensions [17]. CFI graphs include graphs generated by 153 CFI methods¹ [28] with high difficulty. Some samples are shown in Fig 2. 154

3.1 Dataset Composition 155

132

BREC includes 800 non-isomorphic graphs arranged in a pairwise manner to construct 400 pairs, with 156 detailed composition as follows: (For a more detailed generation process, please refer to AppendixK) 157

Basic Graphs. Basic graphs consist of 60 pairs of 10-node graphs. These graphs are collected 158 159 from an exhaustive search and intentionally designed to be non-regular. Although they are 1-WL-indistinguishable, most can be distinguished by expressive GNN variants. Basic graphs can 160 also be regarded as an augmentation of the EXP dataset, as they both employ non-regular 1-WL-161 indistinguishable graphs. Nevertheless, Basic graphs offer a greater abundance of instances and more 162 intricate graph patterns. The relatively small size also facilitates visualization and analysis. 163

Regular Graphs. Regular graphs consist of 140 pairs of regular graphs, including 50 pairs of simple 164 regular graphs, 50 pairs of strongly regular graphs, 20 pairs of 4-vertex condition graphs, and 20 pairs 165

¹CFI is short for Cai-Furer-Immerman algorithm, which can generate counterexample graphs for any k-WL.

of distance regular graphs. Each pair of graphs shares identical parameters. A regular graph refers 166 to a graph where all nodes possess the same degree. Regular graphs are 1-WL-indistinguishable, 167 and some studies delve into the analysis of GNN expressiveness from this perspective [29, 13]. We 168 denote regular graphs without any special properties as simple regular graphs. When exploring 169 more intricate regular graphs, the concept of strongly regular graphs (where 3-WL fails) is often 170 introduced. Strongly regular graphs further require that the number of neighboring nodes shared by 171 172 any two nodes depends solely on their connectivity. Notable examples of strongly regular graphs include the 4×4 -Rook's graph and the Shrikhande graph (Fig 2(c)). Additionally, the 4×4 -Rook's 173 graph satisfies the 4-vertex condition property, which signifies that the number of connected edges 174 between the common neighbors of any two nodes is solely determined by their connectivity [30]. It 175 is worth mentioning that the diameter of a connected strongly regular graph is always 2 [31]. A more 176 challenging type of graph known as the distance regular graphs [32] is proposed aiming for extending 177 the diameter. Please refer to Appendix A for a more comprehensive exploration of their relationship. 178

Regular graphs can also as an enriching addition to the CSL and SR25 datasets. By expanding upon
the existing subdivisions of regular graphs, this section widens the range of difficulty and raises the
upper bound of complexity. Moreover, unlike the previous datasets, regular graphs are not limited to
sharing identical parameters for all graphs within each category, greatly enhancing diversity.

Extension Graphs. Extension graphs include 100 pairs of graphs inspired by Papp and Wattenhofer [17]. They proposed 4 types of theoretical GNN extensions: *k*-WL hierarchy-based, substructurecounting-based, *k*-hop-subgraph-based, and marking-based methods. The authors reveal that most of them are not strictly comparable. Leveraging the insights from theoretical analysis and some empirically derived findings, we generated 100 pairs of 1-WL-indistinguishable and 3-WL-distinguishable graphs to improve the granularity. Noting that it was not considered in any of the previous datasets.

CFI Graphs. CFI graphs consist of 100 pairs of graphs inspired by Cai et al. [28]. They developed a 189 method to generate graphs distinguishable by k-WL but not by (k-1)-WL for any k. We utilized 190 this method to create 100 pairs of graphs spanning up to 4-WL-indistinguishable, even surpassing the 191 current research's upper bounds. Specifically, 60 pairs are solely distinguishable by 3-WL, 20 are 192 solely distinguishable by 4-WL, and 20 are even 4-WL-indistinguishable. Similar to the previously 193 mentioned parts, CFI graphs were not considered in the previous datasets. As the most challenging 194 part, it pushes the upper limit of difficulty even higher. Furthermore, the graph sizes in this section 195 are larger than other parts (up to 198 nodes). This aspect intensifies the challenge of the dataset, 196 demanding a model's ability to process graphs with heterogeneous sizes effectively. 197

198 3.2 Advantages

Difficulty. By utilizing the CFI method, we specifically provide graphs being 4-WL-indistinguishable.
 Additionally, we include 4-vertex condition graphs and distance regular graphs, which are variants of
 strongly regular graphs (3-WL-indistinguishable) but pose greater challenges in terms of complexity.

Granularity. The different classes of graphs in BREC exhibit varying difficulty levels, each con-202 tributing to the dataset in distinct ways. Basic graphs contain fundamental 1-WL-indistinguishable 203 graphs, similar to the EXP dataset, as a starting point for comparison. Regular graphs extend the CSL 204 and SR25 datasets. The major components of regular graphs are simple regular graphs and strongly 205 regular graphs, where 1-WL and 3-WL fail, respectively. Including 4-vertex condition graphs and 206 distance regular graphs further elevates the complexity. Extension graphs bridge the gap between 207 1-WL and 3-WL, offering a finer-grained comparison for evaluating models beyond 1-WL. CFI 208 graphs span the spectrum of difficulty from 1-WL to 4-WL-indistinguishable. By comprehensive 209 graph composition, BREC explores the boundaries of graph pattern distinguishability. 210

Scale. While previous datasets relied on only tens of different graphs to generate the dataset, BREC utilizes a collection of 800 different graphs. This significant increase in the number of graphs greatly enhances the diversity. The larger graph set in BREC also contributes to a more varied distribution of graph statistics. In contrast, previous datasets such as CSL and SR25 only have the same number of nodes and degrees across all graphs. For detailed statistics of BREC, please refer to Appendix D.



216 4 RPC: A New Evaluation Method

This section introduces a novel training framework and evaluation method for BREC. Unlike previous 217 datasets, BREC departs from the conventional classification setting, where each graph is assigned 218 a label, a classification model is trained, and the accuracy on test graphs serves as the measure 219 of expressiveness. The labeling schemes used in previous datasets like semantic labels based on 220 SAT conditions in EXP, or distinct labels for essentially different graphs in CSL and SR25, do not 221 apply to BREC. There are two primary reasons. First, BREC aims to enrich the diversity of graphs, 222 223 which precludes using a semantic label tied to SAT conditions, as it would significantly limit the range of possible graphs. Second, assigning a distinct label to each graph in BREC would result in 224 an 800-class classification problem, where performance could be influenced by factors other than 225 expressiveness. Our core idea is to measure models' "separating power" directly. Thus BREC is 226 organized in pairs, where each pair is individually tested to determine whether a GNN can distinguish 227 them. By adopting a pairwise evaluation method, BREC provides a more focused measure of models' 228 expressiveness, aligning to assess distinguishing ability. 229

Nevertheless, how can we say a pair of graphs is successfully distinguished? Previous researchers tend to set a small threshold (like 1E-4) manually. If the embedding distance between them is larger than the threshold, the GNN is considered can distinguish them. However, this method lacks **reliability** due to numerical precision, especially when graphs vary in size. In order to yield dependable outcomes, we propose an evaluation method measuring both **external difference** and **internal fluctuations**. Furthermore, we introduce a training framework for pairwise data, employing the siamese network design [33] and contrastive loss [34, 35]. The pipeline is depicted in Fig 3(a).

237 4.1 Training Framework

We adhere to the siamese network design [33] to train a model to distinguish each pair of graphs. The central component consists of two identical models that maintain identical parameters. When a pair of graphs is inputted, it produces a corresponding pair of embeddings. Subsequently, the difference between them is assessed using cosine similarity. The loss function is formulated as follows:

$$L(f, \mathcal{G}, \mathcal{H}) = \operatorname{Max}(0, \frac{f(\mathcal{G}) \cdot f(\mathcal{H})}{||f(\mathcal{G})|| \, ||f(\mathcal{H})||} - \gamma),$$
(1)

where the GNN model $f : \{\mathcal{G}\} \to \mathbb{R}^d$, \mathcal{G} and \mathcal{H} are two non-isomorphic graphs, and γ is a margin hyperparameter (set to 0 in our experiments). The loss function aims to promote the cosine similarity value lower than γ , thereby encouraging a greater separation between the two graph embeddings.

The training process yields several benefits for the models. Firstly, it enables the GNN to achieve 245 its theoretical expressiveness. The theoretical analysis of GNN expressiveness focuses primarily 246 on the network's structure without imposing any constraints on its parameters, which means we 247 are exploring the expressiveness of **a group of functions**. If a model with particular parameters 248 can distinguish a pair of graphs, the model's design and structure possess sufficient expressiveness. 249 However, it is impractical to iterate all possible parameter combinations to test the real upper bound. 250 Hence, training can **realize searching** in the function space, enabling models to achieve better 251 252 practical expressiveness. Furthermore, training aids components to **possess specific properties**, such as injectivity and universal approximation, which are vital for attaining theoretical expressiveness. 253 These properties require specific parameter configurations, and randomly initialized parameters may 254 not satisfy these requirements. Moreover, through training, model-distinguishable pairs are **more** 255 easily discriminated from model-indistinguishable pairs, which helps reduce the false negative rate 256

caused by numerical precision. The difference between their embeddings is further magnified in the pairwise contrastive training process if the model distinguishes them. However, the difference remains unaffected mainly and is only influenced by numerical errors for model-indistinguishable pairs. The training framework is illustrated in Fig 3(a).

261 4.2 Evaluation Method

Recall that our approach involves comparing the outputs on a pair of non-isomorphic graphs. If there exists a notable disparity between them, we consider the GNN to be able to distinguish them. However, determining an appropriate threshold poses a challenge. A large threshold may yield false negatives where the model is expressive enough, but the observed difference falls short of the threshold. Conversely, a small threshold may result in false positives, where the model fails to distinguish the graphs. However, the fluctuating or numerical errors cause the difference to exceed the small threshold.

To address the issue of fluctuating errors, we draw inspiration from Paired Comparisons [23]. It involves comparing two groups of results instead of a single pair. The influence of random errors is mitigated by repeatedly generating results and comparing the two groups of results. Building upon it, we introduce a method called **R**eliable **P**aired Comparison (RPC) to verify whether a GNN genuinely produces distinct outputs for a pair of graphs. The pipeline is depicted in Fig 3(b).

RPC consists of two main components: Major procedure and Reliability check. The Major procedure
is conducted on a pair of non-isomorphic graphs to measure their dissimilarity. In comparison,
the Reliability check is conducted on graph automorphisms to capture internal fluctuations with
numerical precision.

Major procedure. For two non-isomorphic graphs \mathcal{G} and \mathcal{H} , we create q copies of each by randomly reindexing (operate permutation on node indexes, thus generating an isomorphic graph but with different node orders) them. It results in two groups of graphs, where each copy is represented as:

$$\mathcal{G}_i, \mathcal{H}_i, i \in [q].$$
 (2)

Supposing the GNN $f : \{\mathcal{G}\} \to \mathbb{R}^d$, we first calculate q differences utilizing Paired Comparisons.

$$\boldsymbol{d}_{i} = f(\mathcal{G}_{i}) - f(\mathcal{H}_{i}), \ i \in [q].$$
(3)

Assumption 4.1. d_i are independent $\mathcal{N}(\mu, \Sigma)$ random vectors.

The above assumption is based on a more basic assumption that $f(\mathcal{G}_i)$, $f(\mathcal{H}_i)$ follow Gaussian distributions, which presumes that random reindexing only introduces Gaussian noise to the result.

The mean difference between two graph embeddings $\mu = 0$ implies the GNN cannot distinguish them.

Therefore, we can obtain the distinguishing result by conducting an α -level Hotelling's T-square test,

comparing the hypotheses $H_0: \mu = 0$ against $H_1: \mu \neq 0$. We calculate the T^2 -statistic for μ as:

$$T^{2} = q(\overline{d} - \mu)^{T} S^{-1} (\overline{d} - \mu), \qquad (4)$$

288 where

$$\overline{\boldsymbol{d}} = \frac{1}{q} \sum_{i=1}^{q} \boldsymbol{d}_{i}, \ \boldsymbol{S} = \frac{1}{q-1} \sum_{i=1}^{q} (\boldsymbol{d}_{i} - \overline{\boldsymbol{d}}) (\boldsymbol{d}_{i} - \overline{\boldsymbol{d}})^{T}.$$
(5)

Hotelling's T-square test proves that T^2 is distributed as an $\frac{(q-1)d}{q-d}F_{d,q-d}$ random variable, whatever the true μ and Σ [36]. The theorem establishes a connection between the unknown parameter μ and a definite probability distribution $F_{d,q-d}$, allowing us to confirm the confidence interval of μ by testing the distribution fit. In order to test the hypothesis $H_0: \mu = 0$, we substitute $\mu = 0$ into Equation (4) to obtain $T_{\text{test}}^2 = q\overline{d}^T S^{-1}\overline{d}$. Then, for a specific α , an α -level test of $H_0: \mu = 0$ versus $H_1: \mu \neq 0$ for a population following $\mathcal{N}(\mu, \Sigma)$ distribution accepts H_0 (the GNN cannot distinguish the pair) if:

$$T_{\text{test}}^2 = q \overline{\boldsymbol{d}}^T \boldsymbol{S}^{-1} \overline{\boldsymbol{d}} < \frac{(q-1)d}{(q-d)} F_{d,q-d}(\alpha), \tag{6}$$

where $F_{d,q-d}(\alpha)$ is the upper (100 α)th percentile of the F-distribution $F_{d,q-d}$ [37] with d and q-d296 degrees of freedom. Similarly, we reject H_0 (the GNN can distinguish the pair) if 297

$$T_{\text{test}}^2 = q \overline{\boldsymbol{d}}^T \boldsymbol{S}^{-1} \overline{\boldsymbol{d}} > \frac{(q-1)d}{(q-d)} F_{d,q-d}(\alpha).$$
(7)

Reliability check. Although the above test is theoretically valid for evaluating the expressiveness 298 of GNNs, in practice, it is susceptible to computational precision limitations. These limitations can 299 manifest in various scenarios, such as comparing numbers close to zero or inverting a matrix close to 300 zero, making it difficult to rely on the test constantly. We incorporate the Reliability check to monitor 301 abnormal results to address this concern. This step effectively bridges the external difference between 302 303 two graphs and the internal fluctuations within a single graph.

WLOG, we replace \mathcal{H} by reindexing of \mathcal{G} , i.e., \mathcal{G}^{π} . Thus, we can obtain the internal fluctuations 304 within \mathcal{G} by comparing it with \mathcal{G}^{π} , and the external difference between \mathcal{G} and \mathcal{H} by comparing \mathcal{G} and 305 \mathcal{H} . We utilize the same step as Major procedure on \mathcal{G} and \mathcal{G}^{π} , calculating the T^2 -statistics as follows: 306

$$T_{\text{reliability}}^2 = q \overline{\boldsymbol{d}}^T \boldsymbol{S}^{-1} \overline{\boldsymbol{d}},\tag{8}$$

where
$$\overline{\boldsymbol{d}} = \frac{1}{q} \sum_{i=1}^{q} \boldsymbol{d}_{i}, \ \boldsymbol{d}_{i} = f(\mathcal{G}_{i}) - f(\mathcal{G}_{i}^{\pi}), \ i \in [q], \ \boldsymbol{S} = \frac{1}{q-1} \sum_{i=1}^{q} (\boldsymbol{d}_{i} - \overline{\boldsymbol{d}}) (\boldsymbol{d}_{i} - \overline{\boldsymbol{d}})^{T}.$$
 (9)

Recalling that \mathcal{G} and \mathcal{G}^{π} are isomorphic, the GNN should not distinguish between them, implying 307 that $\mu = 0$. Therefore, the test result is considered reliable only if $T_{\text{reliability}}^2 < \frac{(q-1)d}{(q-d)}F_{d,q-d}(\alpha)$. Combining the reliability and distinguishability results, we get the complete RPC (Fig 3) as follows: 308 309

For each pair of graphs \mathcal{G} and \mathcal{H} , we first calculate the threshold value, denoted as Threshold = 310

 $\frac{(q-1)d}{(q-d)}F_{d,q-d}(\alpha)$. Next, we conduct the Major procedure on \mathcal{G} and \mathcal{H} for distinguishability and 311

312

perform the Reliability check on \mathcal{G} and \mathcal{G}^{π} for Reliability. Only when the T^2 -statistic from the Major procedure, denoted as T_{test}^2 , and the T^2 -statistic from the Reliability check, denoted as $T_{\text{reliability}}^2$, 313

satisfying $T_{\text{reliability}}^2 < \text{Threshold} < T_{\text{test}}^2$, do we conclude that the GNN can distinguishing \mathcal{G} and \mathcal{H} . 314

We further propose Reliable Adaptive Pairwise Comparison (RAPC), aiming to adaptively adjust the 315 threshold and provide an upper bound for false positive rates. In practice, we use **RPC** due to its less 316 computational time and satisfactory performance. For more about RAPC, please refer to Appendix E. 317

Experiment 5 318

In this section, we evaluate the expressiveness of 23 representative models using our BREC dataset. 319

Model selection. We evaluate six categories of methods: non-GNN methods, subgraph-based GNNs, 320 k-WL-hierarchy-based GNNs, substructure-based GNNs, transformer-based GNNs, and random 321 GNNs. Our primary focus will be on the first three categories. We implement four types of non-322 GNN baselines based on Papp and Wattenhofer [17], Ying et al. [38], including WL test (3-WL and 323 324 SPD-WL), counting substructures (S_3 and S_4), neighborhood up to a certain radius (N_1 and N_2), and marking (M_1) . We implemented them by adding additional features during the WL test update 325 or using heterogeneous message passing. It is important to note that they are more theoretically 326 significant than practical since they may require exhaustive enumeration or exact isomorphism 327 encoding of various substructures. We additionally included 16 state-of-the-art GNNs, including 328 NGNN [13], DE+NGNN [29], DS/DSS-GNN [10], SUN [15], SSWL_P [16], GNN-AK [39], KP-329 GNN [18], I²-GNN [19], PPGN [40], δ-k-LGNN [41], KC-SetGNN [42], GSN [43], DropGNN [44], 330 OSAN [45], and Graphormer [38]. 331

Table 2 presents the primary results. N_2 achieves the highest accuracy among non-GNNs, and I²-GNN 332 achieves the highest among GNNs. We detail each method's accuracy on different graphs, showing 333 that it matches theoretical results well. Detailed experiment settings are included in Appendix J. 334

Non-GNN baselines. 3-WL successfully distinguishes all Basic graphs, Extension graphs, simple 335 regular graphs and 60 CFI graphs as expected. S_3 , S_4 , N_1 , and N_2 demonstrate excellent performance 336 on small-radius graphs such as Basic, Regular, and Extension graphs. However, due to their limited 337 receptive fields, they struggle to distinguish large-radius graphs like CFI graphs. Noting that the 338

 Table 2: Pair distinguishing accuracies on BREC

	Basic Graphs (60)		Regular Graphs (140)		Extension Graphs (100)		CFI Graphs (100)		Total (400)	
Model	Number	Accuracy	Number	Accuracy	Number	Accuracy	Number	Accuracy	Number	Accuracy
3-WL	60	100%	50	35.7%	100	100%	60	60.0%	270	67.5%
SPD-WL	16	26.7%	14	11.7%	41	41%	12	12%	83	20.8%
S_3	52	86.7%	48	34.3%	5	5%	0	0%	105	26.2%
S_4	60	100%	99	70.7%	84	84%	0	0%	243	60.8%
N_1	60	100%	99	85%	93	93%	0	0%	252	63%
N_2	60	100%	138	98.6%	100	100%	0	0%	298	74.5%
M_1	60	100%	50	35.7%	100	100%	41	41%	251	62.8%
NGNN	59	98.3%	48	34.3%	59	59%	0	0%	166	41.5%
DE+NGNN	60	100%	50	35.7%	100	100%	21	21%	231	57.8%
DS-GNN	58	96.7%	48	34.3%	100	100%	16	16%	222	55.5%
DSS-GNN	58	96.7%	48	34.3%	100	100%	15	15%	221	55.2%
SUN	60	100%	50	35.7%	100	100%	13	13%	223	55.8%
SSWL_P	60	100%	50	35.7%	100	100%	38	38%	248	62%
GNN-AK	60	100%	50	35.7%	97	97%	15	15%	222	55.5%
KP-GNN	60	100%	106	75.7%	98	98%	11	11%	275	68.8%
I ² -GNN	60	100%	100	71.4%	100	100%	21	21%	281	70.2%
PPGN	60	100%	50	35.7%	100	100%	23	23%	233	58.2%
δ -k-LGNN	60	100%	50	35.7%	100	100%	6	6%	216	54%
KC-SetGNN	60	100%	50	35.7%	100	100%	1	1%	211	52.8%
GSN	60	100%	99	70.7%	95	95%	0	0%	254	63.5%
DropGNN	52	86.7%	41	29.3%	82	82%	2	2%	177	44.2%
OSÂN	56	93.3%	8	5.7%	79	79%	5	5%	148	37%
Graphormer	16	26.7%	12	10%	41	41%	10	10%	79	19.8%

expressiveness of S_3 and S_4 is bounded by N_1 and N_2 , respectively, as analyzed by Papp and Wattenhofer [17]. Conversely, M_1 is implemented by heterogeneous message passing, which makes it unaffected by large graph diameters, thus maintaining its performance across different graphs. SPD-WL is another 1-WL extension operated on a complete graph with shortest path distances as edge features. It may degrade to 1-WL on low-radius graphs, causing its relatively poor performance.

Subgraph-based GNNs. Regarding subgraph-based models, they can generally distinguish almost 344 all Basic graphs, simple regular graphs and Extension graphs. However, an exception lies with 345 NGNN, which performs poorly in Extension graphs due to its simplicial node selection policy and 346 lack of node labeling. Two other exceptions are KP-GNN and I²-GNN, both exhibiting exceptional 347 performance in Regular graphs. KP-GNN can differentiate a substantial number of strongly regular 348 graphs and 4-vertex condition graphs, surpassing the 3-WL partially. And I²-GNN surpasses the 349 limitations of 3-WL partially through its enhanced cycle-counting power. An influential aspect that 350 impacts the performance is the subgraph radius. Approaches incorporating appropriate encoding 351 functions are expected to yield superior performance as the subgraph radius increases. However, in 352 practice, enlarging the radius may result in the smoothness of information, wherein the receptive field 353 expands, encompassing some irrelevant or noisy information. Hence, we treat the subgraph radius as 354 a hyperparameter, fine-tuning it for each model, and present the best results in Table 2. Please refer 355 to Appendix F for further details regarding the radius selection. 356

When comparing various subgraph GNNs, KP-GNN can discriminate part of the strongly regular graphs by peripheral subgraphs. Additionally, distance encoding in DE+NGNN and I²-GNN enables better discrimination among different hops within a given subgraph radius, enhancing the discriminative ability, particularly in larger subgraph radii. As for DS-GNN, DSS-GNN, GNN-AK, SUN and SSWL_P, they employ similar aggregation schemes with slight variations in their operations. These models exhibit comparable performance, with SSWL_P outperforming others, which aligns with expectations since SSWL_P is more expressive but with the least components.

k-WL hierarchy-based GNNs. For the k-WL-hierarchy-based models, we adopt two implemented 364 approaches: high-order simulation and local-WL simulation. PPGN serves as the representative work 365 for the former, while δ -k-LGNN and KCSet-GNN embody the latter. PPGN aligns its performance 366 with 3-WL across all graphs except for CFI graphs. For CFI graphs with large radii, more WL 367 iterations (layers of GNNs) are required. However, employing many layers may lead to over-368 smoothing, resulting in a gap between theoretical expectations and actual performance. Nonetheless, 369 PPGN still surpasses most GNNs in CFI graphs due to global k-WL's global receptive field. For 370 δ -k-LGNN, we set k = 2, while for KCSet-GNN, we set k = 3, c = 2 to simulate local 3-WL, 371 adhering to the original configuration. By comparing the output results with relatively small diameters, 372 we observed that local WL matches the performance of general k-WL. However, local WL exhibits 373 lower performance for CFI graphs with larger radii due to insufficient receptive fields. 374

Substructure-based GNNs For substructure-based GNNs, we select GSN, which incorporate substructure isomorphism counting as features. The best result obtained for GSN-e is reported when setting k = 4. For further exploration of policy and size, please refer to Appendix H.

Random GNNs Random GNNs are unsuitable for GI problems since even identical graphs can yield different outcomes due to inherent randomness. However, the RPC can quantify fluctuations in the randomization process, thereby enabling the testing of random GNNs. We test DropGNN and OSAN. For more information regarding the crucial factor of random samples, please refer to Appendix I.

Transformer-based GNNs For transformer-based GNNs, we select graphormer, which is anticipated to possess a level of expressiveness comparable to SPD-WL. The experimental results verify that.

6 Conclusion and Future Work

This paper proposes a new dataset, BREC, for GNN expressiveness comparison. BREC addresses the limitations of previous datasets, including difficulty, granularity, and scale, by incorporating 400 pairs of diverse graphs in four categories. A new evaluation method is proposed for principled expressiveness evaluation. Finally, a thorough comparison of 23 baselines on BREC is conducted.

Apart from the expressiveness comparison based on GI, there are various other metrics for GNN 389 expressiveness evaluation, such as substructure counting, diameter counting, and biconnectivity 390 checking. However, it's worth noting that these tests are often conducted on datasets not specifically 391 designed for expressiveness [19, 39, 46], which can lead to biased results caused by spurious 392 correlations. In other words, certain methods may struggle to identify a particular substructure, 393 but they can capture another property that correlates with substructures, resulting in false high 394 performance. This problem can be alleviated in BREC because of the difficulty. We reveal the 395 data generation process of BREC in Appendix K, hoping that researchers can utilize them in more 396 tasks. We also hope the test of practical expressiveness will aid researchers in exploring its effects on 397 performance in real datasets and other domains. 398

399 References

- [1] David K Duvenaud, Dougal Maclaurin, Jorge Iparraguirre, Rafael Bombarell, Timothy Hirzel,
 Alán Aspuru-Guzik, and Ryan P Adams. Convolutional networks on graphs for learning
 molecular fingerprints. Advances in neural information processing systems, 28, 2015.
- [2] Albert-László Barabási, Natali Gulbahce, and Joseph Loscalzo. Network medicine: a network based approach to human disease. Nature reviews genetics, 12(1):56–68, 2011.
- ⁴⁰⁵ [3] Wenqi Fan, Yao Ma, Qing Li, Yuan He, Eric Zhao, Jiliang Tang, and Dawei Yin. Graph neural ⁴⁰⁶ networks for social recommendation. In The world wide web conference, pages 417–426, 2019.
- [4] Hongwei Wang, Fuzheng Zhang, Jialin Wang, Miao Zhao, Wenjie Li, Xing Xie, and Minyi
 Guo. Ripplenet: Propagating user preferences on the knowledge graph for recommender systems. In Proceedings of the 27th ACM international conference on information and knowledge
 management, pages 417–426, 2018.
- [5] Rianne van den Berg, Thomas N Kipf, and Max Welling. Graph convolutional matrix completion.
 arXiv preprint arXiv:1706.02263, 2017.
- [6] Jie Zhou, Ganqu Cui, Shengding Hu, Zhengyan Zhang, Cheng Yang, Zhiyuan Liu, Lifeng
 Wang, Changcheng Li, and Maosong Sun. Graph neural networks: A review of methods and
 applications. AI open, 1:57–81, 2020.
- [7] Keyulu Xu, Weihua Hu, Jure Leskovec, and Stefanie Jegelka. How powerful are graph neural networks? In 7th International Conference on Learning Representations, ICLR 2019, New Orleans, LA, USA, May 6-9, 2019, Conference Track Proceedings. OpenReview.net, 2019. URL https://openreview.net/forum?id=ryGs6iA5Km.
- [8] Christopher Morris, Martin Ritzert, Matthias Fey, William L Hamilton, Jan Eric Lenssen,
 Gaurav Rattan, and Martin Grohe. Weisfeiler and leman go neural: Higher-order graph neural
 networks. In Proceedings of the AAAI conference on artificial intelligence, volume 33, pages
 4602–4609, 2019.

- [9] Muhammet Balcilar, Pierre Héroux, Benoit Gauzere, Pascal Vasseur, Sébastien Adam, and
 Paul Honeine. Breaking the limits of message passing graph neural networks. In <u>International</u>
 Conference on Machine Learning, pages 599–608. PMLR, 2021.
- [10] Beatrice Bevilacqua, Fabrizio Frasca, Derek Lim, Balasubramaniam Srinivasan, Chen Cai,
 Gopinath Balamurugan, Michael M. Bronstein, and Haggai Maron. Equivariant subgraph aggre gation networks. In <u>The Tenth International Conference on Learning Representations, ICLR</u>
 <u>2022</u>, Virtual Event, April 25-29, 2022. OpenReview.net, 2022. URL https://openreview.
 net/forum?id=dFbKQaRk15w.
- [11] Leonardo Cotta, Christopher Morris, and Bruno Ribeiro. Reconstruction for powerful graph
 representations. Advances in Neural Information Processing Systems, 34:1713–1726, 2021.
- [12] Jiaxuan You, Jonathan M Gomes-Selman, Rex Ying, and Jure Leskovec. Identity-aware graph
 neural networks. In <u>Proceedings of the AAAI conference on artificial intelligence</u>, volume 35,
 pages 10737–10745, 2021.
- [13] Muhan Zhang and Pan Li. Nested graph neural networks. <u>Advances in Neural Information</u> Processing Systems, 34:15734–15747, 2021.
- [14] Haggai Maron, Heli Ben-Hamu, Nadav Shamir, and Yaron Lipman. Invariant and equivariant graph networks. In <u>7th International Conference on Learning Representations, ICLR 2019,</u> <u>New Orleans, LA, USA, May 6-9, 2019</u>. OpenReview.net, 2019. URL https://openreview. net/forum?id=Syx72jC9tm.
- [15] Fabrizio Frasca, Beatrice Bevilacqua, Michael Bronstein, and Haggai Maron. Understanding
 and extending subgraph gnns by rethinking their symmetries. <u>Advances in Neural Information</u>
 Processing Systems, 35:31376–31390, 2022.
- [16] Bohang Zhang, Guhao Feng, Yiheng Du, Di He, and Liwei Wang. A complete expressiveness hierarchy for subgraph GNNs via subgraph weisfeiler-lehman tests. In Andreas Krause,
 Emma Brunskill, Kyunghyun Cho, Barbara Engelhardt, Sivan Sabato, and Jonathan Scarlett,
 editors, Proceedings of the 40th International Conference on Machine Learning, volume 202
 of Proceedings of Machine Learning Research, pages 41019–41077. PMLR, 23–29 Jul 2023.
 URL https://proceedings.mlr.press/v202/zhang23k.html.
- [17] Pál András Papp and Roger Wattenhofer. A theoretical comparison of graph neural network
 extensions. In <u>International Conference on Machine Learning</u>, pages 17323–17345. PMLR,
 2022.
- [18] Jiarui Feng, Yixin Chen, Fuhai Li, Anindya Sarkar, and Muhan Zhang. How powerful are k-hop
 message passing graph neural networks. In Alice H. Oh, Alekh Agarwal, Danielle Belgrave,
 and Kyunghyun Cho, editors, <u>Advances in Neural Information Processing Systems</u>, 2022. URL
 https://openreview.net/forum?id=nN3aVRQsxGd.
- [19] Yinan Huang, Xingang Peng, Jianzhu Ma, and Muhan Zhang. Boosting the cycle counting power of graph neural networks with i\$^2\$-gnns. In <u>The Eleventh International Conference</u>
 on Learning Representations, ICLR 2023, Kigali, Rwanda, May 1-5, 2023. OpenReview.net, 2023. URL https://openreview.net/pdf?id=kDSmx0spsXQ.
- 463 [20] Bohang Zhang, Shengjie Luo, Liwei Wang, and Di He. Rethinking the expressive power
 464 of gnns via graph biconnectivity. In <u>The Eleventh International Conference on Learning</u>
 465 Representations, 2023.
- [21] Ralph Abboud, İsmail İlkan Ceylan, Martin Grohe, and Thomas Lukasiewicz. The surprising
 power of graph neural networks with random node initialization. In Zhi-Hua Zhou, editor,
 Proceedings of the Thirtieth International Joint Conference on Artificial Intelligence, IJCAI
 2021, Virtual Event / Montreal, Canada, 19-27 August 2021, pages 2112–2118. ijcai.org, 2021.
 doi: 10.24963/ijcai.2021/291. URL https://doi.org/10.24963/ijcai.2021/291.
- [22] Ryan Murphy, Balasubramaniam Srinivasan, Vinayak Rao, and Bruno Ribeiro. Relational
 pooling for graph representations. In <u>International Conference on Machine Learning</u>, pages
 4663–4673. PMLR, 2019.

- 474 [23] Ronald Aylmer Fisher. Statistical methods for research workers. Springer, 1992.
- [24] Richard A. Johnson and Dean W. Wichern. <u>Applied multivariate statistical analysis</u>. Pearson
 Prentice Hall, Upper Saddle River, N.J, 6th ed edition, 2007. ISBN 978-0-13-187715-3. OCLC:
 ocm70867129.
- [25] Zhengdao Chen, Soledad Villar, Lei Chen, and Joan Bruna. On the equivalence between graph
 isomorphism testing and function approximation with gnns. <u>Advances in neural information</u>
 processing systems, 32, 2019.
- [26] Floris Geerts and Juan L. Reutter. Expressiveness and approximation properties of graph neural networks. In <u>The Tenth International Conference on Learning Representations, ICLR 2022</u>, <u>Virtual Event, April 25-29, 2022</u>. OpenReview.net, 2022. URL https://openreview.net/ forum?id=wIzUeM3TAU.
- [27] Boris Weisfeiler and Andrei Leman. The reduction of a graph to canonical form and the algebra
 which appears therein. nti, Series, 2(9):12–16, 1968.
- [28] J.-Y. Cai, M. Furer, and N. Immerman. An optimal lower bound on the number of variables for
 graph identification. In <u>30th Annual Symposium on Foundations of Computer Science</u>, pages
 612–617, 1989. doi: 10.1109/SFCS.1989.63543.
- [29] Pan Li, Yanbang Wang, Hongwei Wang, and Jure Leskovec. Distance encoding: Design
 provably more powerful neural networks for graph representation learning. <u>Advances in Neural</u>
 Information Processing Systems, 33:4465–4478, 2020.
- [30] A. E. Brouwer, F. Ihringer, and W. M. Kantor. Strongly regular graphs satisfying the 4-vertex condition. <u>Combinatorica</u>, 43(2):257–276, apr 2023. doi: 10.1007/s00493-023-00005-y. URL https://doi.org/10.1007%2Fs00493-023-00005-y.
- [31] Andries E Brouwer, Willem H Haemers, Andries E Brouwer, and Willem H Haemers. Strongly
 regular graphs. Spectra of graphs, pages 115–149, 2012.
- [32] Andries E Brouwer, Willem H Haemers, Andries E Brouwer, and Willem H Haemers.
 Distance-regular graphs. Springer, 2012.
- [33] Gregory Koch, Richard Zemel, Ruslan Salakhutdinov, et al. Siamese neural networks for
 one-shot image recognition. In ICML deep learning workshop, volume 2. Lille, 2015.
- [34] Raia Hadsell, Sumit Chopra, and Yann LeCun. Dimensionality reduction by learning an
 invariant mapping. In <u>2006 IEEE Computer Society Conference on Computer Vision and</u>
 Pattern Recognition (CVPR'06), volume 2, pages 1735–1742. IEEE, 2006.
- [35] Hao Wang, Yitong Wang, Zheng Zhou, Xing Ji, Dihong Gong, Jingchao Zhou, Zhifeng Li, and
 Wei Liu. Cosface: Large margin cosine loss for deep face recognition. In Proceedings of the
 IEEE conference on computer vision and pattern recognition, pages 5265–5274, 2018.
- [36] Harold Hotelling. The generalization of student's ratio. In <u>Breakthroughs in statistics:</u>
 Foundations and basic theory, pages 54–65. Springer, 1992.
- ⁵¹⁰ [37] Ronald Aylmer Fisher. Contributions to mathematical statistics. 1950.
- [38] Chengxuan Ying, Tianle Cai, Shengjie Luo, Shuxin Zheng, Guolin Ke, Di He, Yanming Shen,
 and Tie-Yan Liu. Do transformers really perform badly for graph representation? <u>Advances in</u>
 Neural Information Processing Systems, 34:28877–28888, 2021.
- [39] Lingxiao Zhao, Wei Jin, Leman Akoglu, and Neil Shah. From stars to subgraphs: Uplifting any
 GNN with local structure awareness. In <u>International Conference on Learning Representations</u>,
 2022. URL https://openreview.net/forum?id=Mspk_WYKoEH.
- [40] Haggai Maron, Heli Ben-Hamu, Hadar Serviansky, and Yaron Lipman. Provably powerful
 graph networks. Advances in neural information processing systems, 32, 2019.

- [41] Christopher Morris, Gaurav Rattan, and Petra Mutzel. Weisfeiler and leman go sparse: Towards
 scalable higher-order graph embeddings. <u>Advances in Neural Information Processing Systems</u>,
 33:21824–21840, 2020.
- [42] Lingxiao Zhao, Neil Shah, and Leman Akoglu. A practical, progressively-expressive gnn.
 Advances in Neural Information Processing Systems, 35:34106–34120, 2022.
- [43] Giorgos Bouritsas, Fabrizio Frasca, Stefanos Zafeiriou, and Michael M Bronstein. Improving
 graph neural network expressivity via subgraph isomorphism counting. <u>IEEE Transactions on</u>
 Pattern Analysis and Machine Intelligence, 45(1):657–668, 2022.
- [44] Pál András Papp, Karolis Martinkus, Lukas Faber, and Roger Wattenhofer. Dropgnn: Random
 dropouts increase the expressiveness of graph neural networks. <u>Advances in Neural Information</u>
 Processing Systems, 34:21997–22009, 2021.
- [45] Chendi Qian, Gaurav Rattan, Floris Geerts, Mathias Niepert, and Christopher Morris. Ordered
 subgraph aggregation networks. <u>Advances in Neural Information Processing Systems</u>, 35:
 21030–21045, 2022.
- [46] Zhengdao Chen, Lei Chen, Soledad Villar, and Joan Bruna. Can graph neural networks count
 substructures? Advances in neural information processing systems, 33:10383–10395, 2020.
- [47] László Babai and Ludik Kucera. Canonical labelling of graphs in linear average time. In 20th
 Annual Symposium on Foundations of Computer Science (sfcs 1979), pages 39–46. IEEE,
 1979.
- [48] Ryoma Sato. A survey on the expressive power of graph neural networks. <u>arXiv preprint</u> arXiv:2003.04078, 2020.
- [49] Ningyuan Teresa Huang and Soledad Villar. A short tutorial on the weisfeiler-lehman test and
 its variants. In <u>ICASSP 2021-2021 IEEE International Conference on Acoustics, Speech and</u>
 Signal Processing (ICASSP), pages 8533–8537. IEEE, 2021.

543 Checklist

544	1. I	For all authors
545 546 547 548		(a) Do the main claims made in the abstract and introduction accurately reflect the paper's contributions and scope? [Yes] We elucidate the constraints inherent in prior datasets pertaining to expressiveness and present a novel dataset along with comprehensive experiments.
549 550 551		(b) Did you describe the limitations of your work? [Yes] We refer to alternative metrics for assessing expressiveness and welcome additional experiments on our foundational dataset(shown in Section 6
552 553		(c) Did you discuss any potential negative societal impacts of your work? [N/A] All data points are synthetic.
554 555		(d) Have you read the ethics review guidelines and ensured that your paper conforms to them? [Yes]
556	2. I	f you are including theoretical results
557 558		(a) Did you state the full set of assumptions of all theoretical results? [Yes] Please refer to assumption 4.1.
559		(b) Did you include complete proofs of all theoretical results? [Yes] Please refer to proofE.
560	3. I	f you ran experiments (e.g. for benchmarks)
561 562 563		(a) Did you include the code, data, and instructions needed to reproduce the main experi- mental results (either in the supplemental material or as a URL)? [Yes] Please refer to https://github.com/GraphPKU/BREC
564 565		(b) Did you specify all the training details (e.g., data splits, hyperparameters, how they were chosen)? [Yes] Please refer to Appendix J

566 567	(c)	Did you report error bars (e.g., with respect to the random seed after running experi- ments multiple times)? [Yes] Please refer to Appendix J
568 569	(d)	Did you include the total amount of compute and the type of resources used (e.g., type of GPUs, internal cluster, or cloud provider)? [Yes] Please refer to Appendix J
570	4. If yo	ou are using existing assets (e.g., code, data, models) or curating/releasing new assets
571	(a)	If your work uses existing assets, did you cite the creators? [Yes]
572 573 574	(b)	Did you mention the license of the assets? [Yes] All assets were openly accessible, and the licenses for each asset were retained in the corresponding repositories. For more details, please refer to https://github.com/GraphPKU/BREC.
575 576	(c)	Did you include any new assets either in the supplemental material or as a URL? [Yes] Please refer to https://github.com/GraphPKU/BREC
577 578	(d)	Did you discuss whether and how consent was obtained from people whose data you're using/curating? [N/A] All assets were openly accessible.
579 580	(e)	Did you discuss whether the data you are using/curating contains personally identifiable information or offensive content? [N/A] All data points are synthetic.
581	5. If yo	ou used crowdsourcing or conducted research with human subjects
582 583 584	(a)	Did you include the full text of instructions given to participants and screenshots, if applicable? $[N/A]$ No utilization of crowdsourcing or engagement in research with human subjects took place.
585 586 587	(b)	Did you describe any potential participant risks, with links to Institutional Review Board (IRB) approvals, if applicable? [N/A] No utilization of crowdsourcing or engagement in research with human subjects took place.
588 589 590	(c)	Did you include the estimated hourly wage paid to participants and the total amount spent on participant compensation? $[\rm N/A]$ No utilization of crowdsourcing or engagement in research with human subjects took place.