Abstract

The primary tool for profiling large multi-establishment enterprises at the U.S. Census Bureau is the annual Company Organization Survey (COS). While the intent of the COS is to capture, for each company included in the survey, a comprehensive inventory of establishments and their key characteristics it is often the case that respondents do not provide complete or accurate information with respect to their locations of operations or even their core operational data such as payroll or employment. Therefore, in an attempt to verify the information captured in the COS, payroll data reported for establishments are aggregated by their common tax-entity identifiers and these sums are then compared to corresponding values that are found in the tax files. The tax data are generally regarded as being of very high quality and, as such, provide an excellent benchmark for evaluating the incoming COS data. This comparative process, known as “Enterprise Completeness”, is conducted systematically for each company on a flow basis as they respond to the COS. Essentially, the objective is to analyze the degree of coherence that exists between the reported COS data and the tax data at both the tax-entity levels and for the enterprise as a whole. Ideally, there would be perfect agreement between these independent data sources for every company but, unfortunately, that is not always the case as tax-entity level filing does not necessarily equate or translate well to the location-based reporting requirements of the COS. This paper will provide an overview of the Enterprise Completeness process and illustrate how variances between the COS and tax data can often lead to the updating, creating, and re-linking of statistical units on the Business Register (BR). After introducing key concepts and providing the context in which Enterprise Completeness occurs, the paper will offer some conceptual examples of common scenarios that are presented to BR analysts as they review the COS data and attempt to validate the profiles of their assigned companies. The paper will conclude with a brief discussion on the future direction of the Enterprise Completeness process.