

In-depth characterization of denitrifier communities across different soil ecosystems in the tundra

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Abstract

Background: In contrast to earlier assumptions, there is now mounting evidence for the role of tundra soils as important sources of the greenhouse gas nitrous oxide (N₂O). However, the microorganisms involved in the cycling of N₂O in this system remain largely uncharacterized. Since tundra soils are variable sources and sinks of N₂O, we aimed at investigating differences in community structure across different soil ecosystems in the tundra. **Results:** We analysed 1.4 Tb of metagenomic data from soils in northern Finland covering a range of ecosystems from dry upland soils to water-logged fens and obtained 796 manually binned and curated metagenome-assembled genomes (MAGs). We then searched for MAGs harbouring genes involved in denitrification, an important process driving N₂O emissions. Communities of potential denitrifiers were dominated by microorganisms with truncated denitrification pathways (i.e., lacking one or more denitrification genes) and differed across soil ecosystems. Upland soils showed a strong N₂O sink potential and were dominated by members of the Alphaproteobacteria such as *Bradyrhizobium* and *Reyranella*. Fens, which had in general net-zero N₂O fluxes, had a high abundance of poorly characterized taxa affiliated with the Chloroflexota lineage Ellin6529 and the Acidobacteriota subdivision Gp23. **Conclusions:** By coupling an in-depth characterization of microbial communities with *in situ* measurements of N₂O fluxes, our results suggest that the observed spatial patterns of N₂O fluxes in the tundra are related to differences in the composition of denitrifier communities.

Keywords: Arctic; denitrification; genome-resolved metagenomics; nitrous oxide

33 Background

34 Nitrous oxide (N₂O) is a greenhouse gas (GHG) that has approximately 300 times the global
35 warming potential of carbon dioxide on a 100-year scale [1]. Atmospheric N₂O concentrations
36 have increased by nearly 20% since pre-industrial times, with soils – both natural and
37 anthropogenic – accounting for up to 70% of the global emissions [2]. Despite being nitrogen (N)
38 limited and enduring low temperatures throughout most of the year, tundra soils are
39 increasingly recognized as important sources of N₂O [3–7]. The relative contribution of tundra
40 soils to global GHG emissions is predicted to increase in the future [8, 9], as the warming rate
41 at high latitude environments is more than twice as high than in other regions [10].

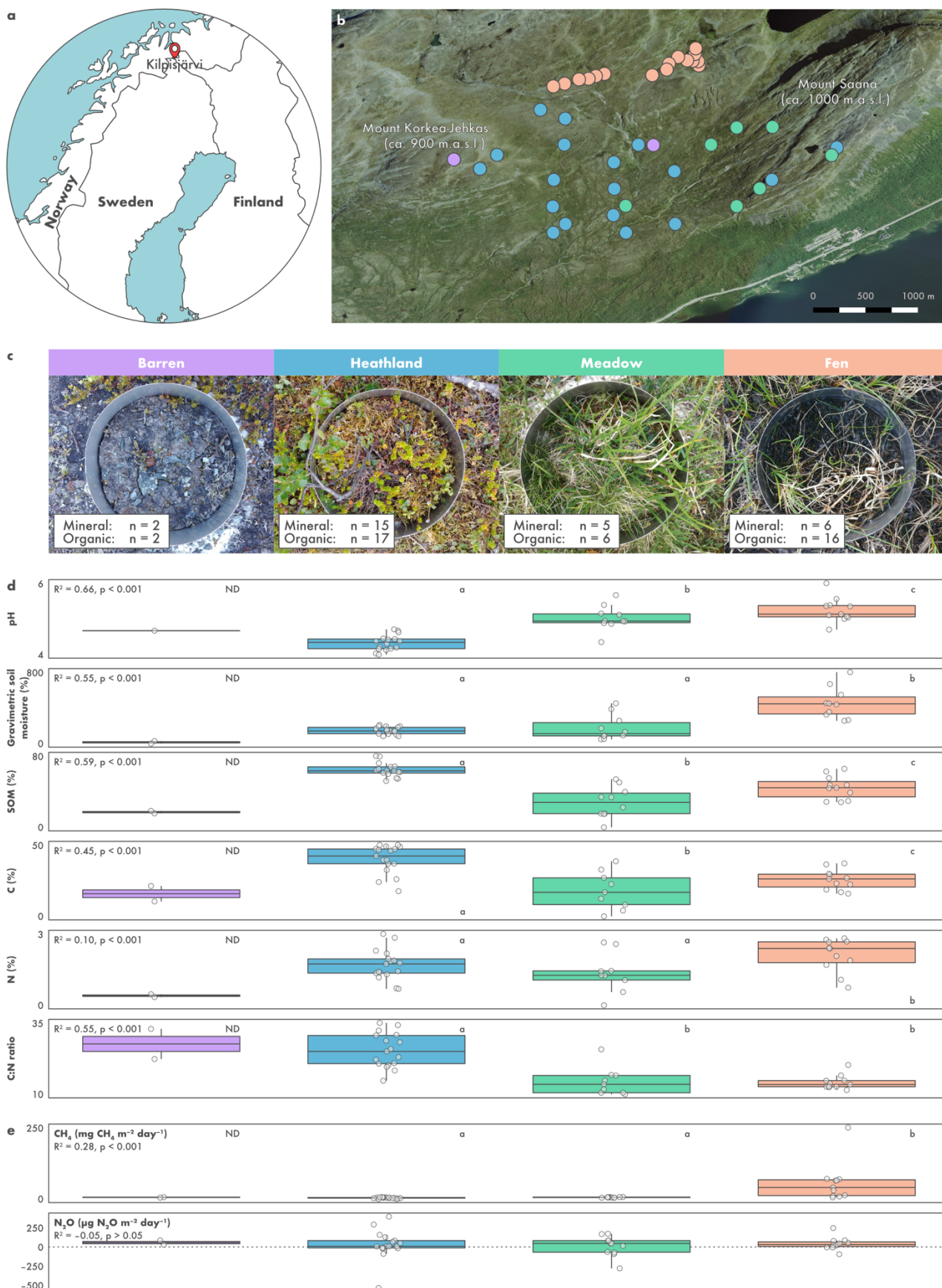
42 Microbial denitrification is an important source of N₂O [11]. Denitrification is a series of
43 enzymatic steps in which nitrate (NO₃⁻) is sequentially reduced to nitrite (NO₂⁻), nitric oxide
44 (NO), N₂O, and dinitrogen (N₂) via the activity of the Nar, Nir, Nor, and Nos enzymes,
45 respectively. The denitrification trait is common across a wide range of archaea, bacteria, and
46 some fungi, most of which are facultative anaerobes that switch to N oxides as electron acceptor
47 when oxygen becomes limiting [12]. Denitrification is a modular community process performed
48 in synergy by different microbial taxa that execute only a subset of the complete denitrification
49 pathway [12, 13]. With the growing number of microbial genomes sequenced in recent years, it
50 has become evident that only a fraction of the microorganisms involved in the denitrification
51 pathway encode the enzymatic machinery needed for complete denitrification [14, 15].

52 Compared to high N₂O-emitting systems such as agricultural and tropical soils, our knowledge
53 of denitrifier communities in tundra soils is limited. As denitrification leads to the loss of N to
54 the atmosphere, it enhances the N-limited status of tundra systems thus impacting both
55 microbial and plant communities [16, 17]. Investigations of denitrifier diversity in the tundra
56 have been largely limited to gene-centric surveys using microarrays, amplicon sequencing,
57 qPCR, and read-based metagenomics, which provide limited information on the taxonomic
58 identity and genomic composition of community members. These studies have shown that
59 denitrifier communities in the tundra are dominated by members of the phyla Proteobacteria,
60 Actinobacteria, and Bacteroidetes, and that the potential for complete denitrification is usually
61 present at the community level [18–22]. However, it is not known whether the complete
62 denitrification potential occurs within discrete microbial populations or is widespread
63 throughout populations of truncated denitrifiers lacking one or more denitrification genes. In
64 addition, tundra soils encompass many different ecosystems, some of which are notorious N₂O
65 sources (e.g. bare peat surfaces [3]). N₂O consumption is usually favoured in wetlands, where
66 low NO₃⁻ availability due to anoxia promotes the reduction of N₂O to N₂ [23]. In upland soils,

67 N₂O fluxes vary in both time and space. Strong N₂O sinks have been observed specially in
68 sparsely vegetated upland soils [7], but the microbial processes underlying N₂O consumption in
69 these systems are largely unknown [24]. Altogether, these large differences in N₂O fluxes across
70 tundra ecosystems indicate differences in the structure of microbial communities, but a
71 comprehensive understanding of the microorganisms driving N₂O fluxes in tundra soils is
72 lacking.

73 Modelling N₂O emissions based on microbial community structure is challenging. N₂O fluxes
74 are characterized by a high temporal and spatial heterogeneity driven by several environmental
75 constraints related to soil pH, N, moisture, and oxygen content [11]. In addition, our knowledge
76 of the regulation of the denitrification process is largely based on the activity of model organisms
77 such as the complete denitrifier *Paracoccus denitrificans* [25]. It has been suggested that
78 incomplete denitrifiers that contain Nir and Nor but lack Nos contribute substantially to soil
79 N₂O emissions [26], while non-denitrifying N₂O reducers, i.e. microorganisms that contain Nos
80 but lack Nir, can represent an important N₂O sink [27–29]. Furthermore, the partitioning of
81 metabolic pathways across different populations with truncated pathways – also known as
82 metabolic handoffs [30] – has been linked to higher efficiencies in substrate consumption
83 compared to complete pathways [15, 31]. However, it remains largely unclear how populations
84 of truncated denitrifiers with different sets of denitrification genes interact with each other and
85 the environment impacting *in situ* N₂O emissions.

86 The paucity of in-depth knowledge on denitrifying communities in the tundra impairs our
87 ability to model current and future N₂O fluxes from this biome. A better understanding of the
88 ecological, metabolic, and functional traits of denitrifiers is thus critical for improving current
89 models and mitigating N₂O emissions [32]. This invariably relies on the characterization of the
90 so-called uncultured majority, i.e. microorganisms that have not been cultured to date but which
91 comprise a high proportion of the microbial diversity in complex ecosystems [33, 34]. Genome-
92 resolved metagenomics is a powerful tool to access the genomes of uncultured microorganisms
93 and has provided important insights into carbon cycling processes in tundra soils [35–37].
94 However, this approach has not yet been applied to investigate the mechanisms driving N₂O
95 fluxes in the tundra. Here, we used genome-resolved metagenomics to investigate the diversity
96 and metabolic capabilities of denitrifiers across different tundra soil ecosystems characterised
97 by a high variability in net N₂O fluxes in an area of mountain tundra in Kilpisjärvi, northern
98 Finland.



99 **(Previous page) Fig. 1 | Saana Nature Reserve, an area of mountain tundra in**
100 **Kilpisjärvi, northern Finland. a)** Map of Fennoscandia showing the location of Kilpisjärvi.
101 **b)** Aerial overview of the study area showing the location of the 43 sites sampled for
102 metagenomic analysis. Image provided by the National Land Survey of Finland under the
103 Creative Commons CC BY 4.0 license. **c)** *In situ* photographs of the four types of soil ecosystems
104 investigated. **d)** Physicochemical characterization of the soil ecosystems based on 41 organic
105 and 28 mineral samples taken from the 43 sites. **e)** *In situ* ecosystem-level nitrous oxide (N₂O)
106 and methane (CH₄) fluxes measured from the 43 sites using a static, non-steady state, non-flow-
107 through system. Negative values represent net uptake and positive net emissions. For clarity,
108 one outlier measurement from a meadow site (660 μg N₂O m⁻² day⁻¹) was removed. In panels d
109 and e, ecosystems followed by different letters are significantly different (one-way ANOVA,
110 $p < 0.05$). Samples from barren soils were not included in the ANOVA procedure due to the
111 limited number of samples (ND: not determined).

112 **Methods**

113 **Study area and sampling**

114 The Saana Nature Reserve (69.04°N, 20.79°E) is located in Kilpisjärvi, northern Finland (**Fig.**
115 **1a**). The area is part of the mountain tundra biome and is characterized by a mean annual
116 temperature of -1.9°C and annual precipitation of 487 mm [38]. Our study sites are distributed
117 across Mount Saana and Mount Korkea-Jehkas and the valley in between (**Fig. 1b**), and include
118 barren soils, heathlands (dominated by evergreen and deciduous shrubs), meadows (dominated
119 by graminoids and forbs), and fens (**Fig. 1c**). Sampling was performed across 43 sites (barren
120 soils, $n = 2$; heathlands, $n = 18$; meadows, $n = 7$; fens, $n = 16$) during the peak of the growing
121 season in the northern hemisphere. Fen sites were sampled in July 2018 and all other sites in
122 July 2017. Samples were obtained with a soil corer sterilized with 70% ethanol and, when
123 possible, cores were split into organic and mineral samples using a sterilized spatula. In total,
124 69 samples (41 organic and 28 mineral) were obtained from the 43 sites (**Figure 1c, Suppl.**
125 **Table S1**). Samples were transferred to a whirl-pack bag and immediately frozen in dry ice.
126 Samples were transported frozen to the laboratory at the University of Helsinki and kept at
127 -80°C until analyses.

128 **Soil physicochemical characterization and *in situ* measurement of GHG fluxes**

129 Soil pH, moisture, and soil organic matter (SOM) content were measured from the 69 samples
130 according to Finnish (SFS) and international (ISO) standards (SFS 300, ISO 10390, and SFS

131 3008). Carbon (C) and N content were measured using a Vario Micro Cube machine (Elementar,
132 Langenselbold, Germany). *In situ* ecosystem-level N₂O and methane (CH₄) fluxes were
133 measured from the 43 sites using a static, non-steady state, non-flow-through system composed
134 of a darkened acrylic chamber (20 cm diameter, 25 cm height) [4, 39]. Measurements were
135 conducted between 2nd July and 2nd August 2018, between 10 am and 5 pm. Simultaneous
136 measurement of GHG fluxes and sampling for metagenomic sequencing was not possible due to
137 limited resources and logistic constraints. At each site, five 25 mL gas samples were taken
138 during a 50-minute chamber closure and transferred to evacuated Exetainer vials (Labco,
139 Lampeter, UK). Gas samples were analysed using an Agilent 7890B gas chromatograph (Agilent
140 Technologies, Santa Clara, CA, USA) equipped with an autosampler (Gilson, Middleton, WI,
141 USA) and a flame ionization detector for CH₄ and an electron capture detector for N₂O. Gas
142 concentrations were calculated from the gas chromatograph peak areas based on standard
143 curves with a CH₄ concentration of 0–100 ppm and a N₂O concentration of 0–5000 ppb.
144 Differences in physicochemical composition and rates of GHG fluxes across soil ecosystems were
145 assessed using one-way analysis of variance (ANOVA) followed by Tukey’s HSD test with the
146 *lm* and *TukeyHSD* functions in R v3.6.3 (<https://www.r-project.org>). Due to the limited number
147 of samples from barren sites, these were not included in the ANOVA procedure.

148 **Metagenome sequencing and processing of raw data**

149 Total DNA and RNA were co-extracted as previously described [40]. Briefly, extraction was
150 performed on 0.5 g of soil using a hexadecyltrimethyl ammonium bromide (CTAB), phenol-
151 chloroform, and bead-beating protocol. DNA was purified using the AllPrep DNA Mini Kit
152 (QIAGEN, Hilden, Germany) and quantified using the Qubit dsDNA BR Assay Kit
153 (ThermoFisher Scientific, Waltham, MA, USA). Library preparation for Illumina metagenome
154 sequencing was performed using the Nextera XT DNA Library Preparation Kit (Illumina, San
155 Diego, CA, USA). Metagenomes were obtained for 69 samples across two paired-end NextSeq
156 (132–170 bp) and one NovaSeq (2 x 151 bp) runs (**Suppl. Table S1**). Two samples were
157 additionally sequenced with Nanopore MinION. For this, libraries were prepared using the
158 SQK-LSK109 Ligation Sequencing Kit with the long fragment buffer (Oxford Nanopore
159 Technologies, Oxford, UK) and the NEBNext Companion Module for Oxford Nanopore
160 Technologies Ligation Sequencing Kit (New England Biolabs). Each sample was sequenced for
161 48 hours on one R9.4 flow cell.

162 We obtained more than 9 billion Illumina (1.4 Tb) and 7 million Nanopore (21.5 Gb) reads from
163 the 69 soil metagenomes (mean: 19.9 Gb, minimum: 0.7 Gb, maximum: 82.9 Gb) (**Suppl. Table**
164 **S1**). The quality of the raw Illumina data was verified with fastQC v0.11.9

165 (<https://www.bioinformatics.babraham.ac.uk/projects/fastqc>) and multiQC v1.8 [41]. Cutadapt
166 v1.16 [42] was then used to trim sequencing adapters and low-quality base calls ($q < 20$) and to
167 filter out short reads (< 50 bp). Nanopore data were basecalled with GPU guppy v4.0.11 using
168 the high-accuracy model and applying a minimum quality score of 7. The quality of the
169 basecalled Nanopore data was assessed with pycoQC v2.5.0.21 [43] and adapters were trimmed
170 with Porechop v0.2.4 (<https://github.com/rrwick/Porechop>).

171 **Taxonomic profiling**

172 Taxonomic profiles of the microbial communities were obtained using a read-based approach,
173 i.e., based on unassembled Illumina data. Due to differences in sequencing depth across the
174 samples, the dataset was resampled to 2,000,000 reads per sample with seqtk v1.3
175 (<https://github.com/lh3/seqtk>). Reads matching the SSU rRNA gene were identified with
176 METAXA v2.2 [44] and classified against the SILVA database release 138.1 [45] in mothur
177 v1.44.3 [46] using the Wang's Naïve Bayesian Classifier [47] and a 80% confidence cut-off.
178 Differences in community structure were assessed using non-metric multidimensional scaling
179 (NMDS) and permutational ANOVA (PERMANOVA) with the package vegan v2.5.6
180 (<https://cran.r-project.org/web/packages/vegan>) in R v3.6.3 (functions *metaMDS* and *adonis*,
181 respectively). Relationships between the abundance of individual genera and N₂O flux rates
182 were assessed using linear regression in R v3.6.3 (<https://www.r-project.org>).

183 **Metagenome assembling and binning**

184 Metagenome assembling of the Illumina data was performed as two co-assemblies. One co-
185 assembly comprised the upland soils (barren, heathland, and meadow; $n = 47$) and the other the
186 fen samples ($n = 22$). For each co-assembly, reads from the respective samples were pooled and
187 assembled with MEGAHIT v1.1.1.2 [48]. Assembling of the Nanopore data was done for each
188 sample individually with metaFlye v2.7.1 [49], and contigs were corrected based on Illumina
189 data from the respective sample with bowtie v2.3.5 [50], SAMtools v1.9 [51], and pilon v1.23
190 [52]. Quality assessment of the (co-)assemblies was obtained with metaQUAST v5.0.2 [53].

191 MAG binning was done separately for each Illumina and Nanopore (co-)assembly with anvi'o
192 v6.2 [54] after discarding contigs shorter than 2500 bp. The two Illumina co-assemblies and the
193 two individual Nanopore assemblies yielded more than 4 million contigs longer than 2,500 bp,
194 with a total assembly size of 21.1 Gb. Gene calls were predicted with prodigal v2.6.3 [55]. Single-
195 copy genes were identified with HMMER v.3.2.1 [56] and classified with DIAMOND v0.9.14 [57]
196 against the Genome Taxonomy Database (GTDB) release 04-RS89 [58, 59]. Illumina reads were
197 mapped to the contigs with bowtie v2.3.5 [50] and SAM files were sorted and indexed using

198 SAMtools v1.9 [51]. The co-assemblies covered a significant fraction of the original metagenomic
199 data, with an average read recruitment rate of 54.6% across samples (minimum: 22.9%,
200 maximum: 75.8%). Due to their large sizes, Illumina co-assemblies were split into 100 smaller
201 clusters based on differential coverage and tetranucleotide frequency with CONCOCT v1.0.0
202 [60]. Contigs were then manually sorted into bins based on the same composition and coverage
203 metrics using the *anvi-interactive* interface in *anvi'o* v6.2 [54]. Nanopore contigs were binned
204 directly without pre-clustering. Bins that were $\geq 50\%$ complete according to the presence of
205 single-copy genes were further refined using the *anvi-refine* interface in *anvi'o* v6.2 [54]. In
206 addition to taxonomic signal (based on single-copy genes classified against GTDB), either
207 differential coverage or tetranucleotide frequency was used to identify and remove outlying
208 contigs. The former was used for bins with a large variation in contig coverage across samples,
209 and the latter for those with marked differences in GC content across contigs. Medium- and
210 high-quality bins ($\geq 50\%$ complete and $< 10\%$ redundant according to the MIMAG standard [61])
211 were renamed as MAGs and kept for downstream analyses.

212 **Gene-centric analyses**

213 Functional profiles of the microbial communities were obtained using a gene-centric approach
214 based on assembled data. For each (co-)assembly, gene calls were translated to amino acid
215 sequences and searched against the KOfam hidden Markov model (HMM) database with
216 KofamScan v1.3.0 [62]. Only matches with scores above the pre-computed family-specific
217 thresholds were kept. Genes putatively identified as denitrification genes (*nirK*, *nirS*, *norB*, and
218 *nosZ*) were submitted to further analyses to identify false positives consisting of distant
219 homologues that are not involved in denitrification. Amino acid sequences were aligned with
220 MAFFT v7.429 [63] and alignments were visualized with Unipro UGENE v38.1 [64]. Sequences
221 were then inspected for the presence of conserved residues at positions associated with the
222 binding of co-factors and active sites: *nirK*, Cu-binding and active sites [65]; *nirS*, c-heme and
223 d₁-heme binding sites [66]; *norB*, binding of the catalytic centres cyt b, b₃, and Fe_b [67]; *nosZ*:
224 binding of the Cu_Z and Cu_A centres [67]. Sequences which did not contain the correct amino acid
225 at these positions were removed. Finally, resulting amino acid sequences were aligned with
226 MAFFT v7.429 [63] along with reference sequences from the genome of cultured denitrifiers
227 [14] and a maximum-likelihood tree was computed with FastTree v2.1.11 [68] using the
228 LG+GAMMA model. Annotation of denitrification genes was also performed for previously
229 published genomes retrieved from GenBank. These included a set of 1529 MAGs obtained from
230 soils in Stordalen Mire, northern Sweden [37], and all (n = 69) genomes of Acidobacteriota
231 strains and candidate taxa (accessed on 9 October 2020).

232 The abundance of functional genes was computed based on read coverage with CoverM v0.6.1
233 [69]. For this, Illumina reads were mapped to the contigs with minimap v2.17 [70] and coverage
234 was normalized to reads per kilobase million (RPKM). Differences in functional community
235 structure were assessed using NMDS and PERMANOVA as described above for the taxonomic
236 profiles. Differences in the abundance of individual genes across soil ecosystems were assessed
237 using ANOVA followed by Tukey's HSD test with the *lm* and *TukeyHSD* functions in R v3.6.3
238 (<https://www.r-project.org>). Due to the limited number of samples from barren sites, these were
239 not included in the ANOVA procedure. Relationships between the abundance of denitrification
240 genes and N₂O flux rates were assessed using linear regression in R v3.6.3.

241 **Phylogenomic analyses of MAGs and metabolic reconstruction**

242 Phylogenetic placement of MAGs was done based on 122 archaeal and 120 bacterial single-copy
243 genes with GTDB-Tk v1.3.0 [71] and the GTDB release 05-RS95 [58, 59]. Acidobacteriota MAGs
244 containing denitrification genes were submitted to further phylogenomic analyses alongside all
245 genomes of Acidobacteriota strains and candidate taxa available on GenBank (n = 69; accessed
246 on 9 October 2020). For this, the amino acid sequence of 23 ribosomal proteins was retrieved for
247 each genome with *anvi'o* v6.2 [54] and aligned with MUSCLE v3.8.1551 [72]. A maximum
248 likelihood tree was then computed based on the concatenated alignments with FastTree v2.1.11
249 using the LG+GAMMA model [68]. *Escherichia coli* ATCC 11775 was used to root the tree.

250 For metabolic reconstruction, MAGs were annotated against the KOfam HMM database [62]
251 with HMMER v.3.2.1 [56] using the pre-computed score thresholds of each HMM profile. The
252 *anvi-estimate-metabolism* program in *anvi'o* v6.2 [54] was then used to predict the metabolic
253 capabilities of the MAGs. A metabolic pathway was considered present in MAGs containing at
254 least 75% of the genes involved in the pathway. Carbohydrate-active enzymes (CAZymes) were
255 annotated with dbCAN v.2.0 based on the dbCAN v7 HMM database [73]. Only hits with an
256 e-value < 1 x 10⁻¹⁴ and coverage > 0.35 were considered.

257 **MAG dereplication and read recruitment analysis**

258 Prior to read recruitment analyses, Illumina and Nanopore MAGs were dereplicated based on
259 a 99% average nucleotide identity (ANI) threshold with fastANI v1.3 [74] to remove redundancy
260 (i.e., MAGs that were recovered multiple times across the different assemblies). Read
261 recruitment analyses were then performed with CoverM v0.6.1
262 (<https://github.com/wwood/CoverM>). For this, Illumina reads were mapped to the set of non-
263 redundant MAGs with minimap v2.17 [70] and relative abundances were calculated as a
264 proportion of the reads mapping to each MAG.

265 Results

266 Environmental characterization and *in situ* GHG fluxes

267 Our sampling design in Kilpisjärvi included two soil depths across four ecosystems that are
268 characteristic of the tundra biome (barren soils, heathlands, meadows, and fens) (**Fig. 1a–c**).
269 In previous studies, we have established in the area a systematic fine-scale sampling of
270 microclimate, soil conditions, and vegetation in topographically distinct environments [40, 75,
271 76]. Local variation in topography and soil properties creates a mosaic of habitats characterized
272 by contrasting ecological conditions. This makes the study setting ideal to investigate species-
273 environment relationships and ecosystem functioning in the tundra [40, 77, 78]. Soil ecosystems
274 differed in vegetation cover and physicochemical composition, with fens being characterized by
275 higher pH, moisture, and N content (one-way ANOVA, $R^2 = 0.10\text{--}0.66$, $p < 0.001$) and, together
276 with the meadows, lower C:N ratio (one-way ANOVA, $R^2 = 0.55$, $p < 0.001$) (**Fig. 1d**).

277 *In situ* measurements showed a high sink-source variability in net N₂O fluxes across the
278 ecosystems (**Fig. 1e**). Although the average N₂O flux across all sites was small (net consumption
279 of 6 $\mu\text{g N}_2\text{O m}^{-2}\text{ day}^{-1}$), high N₂O emission at rates of up to 660 $\mu\text{g N}_2\text{O m}^{-2}\text{ day}^{-1}$ was observed
280 at the meadow sites. Likewise, strong N₂O consumption (up to $-435\ \mu\text{g N}_2\text{O m}^{-2}\text{ day}^{-1}$) was
281 observed particularly at the heathland and meadow sites. Net CH₄ emissions were observed
282 exclusively at the fen sites (**Fig. 1e**).

283 Differences in microbial community structure across soils ecosystems

284 Read-based analyses of unassembled SSU rRNA gene sequences showed that microbial
285 community composition differed across the ecosystems, with fen soils harbouring contrasting
286 microbial communities compared to the other ecosystems (PERMANOVA, $R^2 = 0.35$, $p < 0.001$)
287 (**Suppl. Fig. S1a**). No differences in community structure were observed between soil depths
288 or the interaction between soil ecosystem and depth (PERMANOVA, $p > 0.05$). Among
289 previously described (i.e., not unclassified) taxa, microbial communities in barren, heathland,
290 and meadow soils were dominated by aerobic and facultative anaerobic heterotrophs such as
291 *Acidipila/Silvibacterium*, *Bryobacter*, *Granulicella*, *Acidothermus*, *Conexibacter*,
292 *Mycobacterium*, *Mucilaginibacter*, *Bradyrhizobium*, and *Roseiarcus* (**Suppl. Fig. S1b**). On the
293 other hand, fen soils were dominated by methanogenic archaea from the genera
294 *Methanobacterium* and *Methanosaeta* and anaerobic bacteria such as *Thermoanaerobaculum*,
295 *Desulfobacca*, and *Smithella*, but also the putative aerobic heterotroph *Candidatus Koribacter*.
296 We did not observe a significant relationship between the abundance of individual microbial
297 genera and N₂O flux rates (linear regression, $p > 0.05$).

298 Communities from different ecosystems also differed in their functional potential (**Suppl. Fig.**
299 **S1c**). Denitrification genes (*nirK*, *nirS*, *norB*, and *nosZ*) were in general more abundant in the
300 meadows and fens (one-way ANOVA, $R^2 = 0.48\text{--}0.76$, $p < 0.001$) (**Suppl. Fig. S1d**). Fen soils,
301 which had the highest gravimetric soil water content, also had a higher abundance of genes
302 involved in sulfate reduction (*dsrA* and *dsrB*) and methanogenesis (*mcrA* and *mcrB*) (one-way
303 ANOVA, $R^2 = 0.59\text{--}0.90$, $p < 0.001$), indicating the prevalence of anoxic and reductive soil
304 conditions in these wet sites. We did not observe a significant relationship between N_2O flux
305 rates and neither the abundance of individual denitrification genes nor the ratio between *nosZ*
306 and *nirK+nirS* abundances (linear regression, $p > 0.05$). However, the ratio between *nosZ* and
307 *nirK+nirS* abundances was higher in the meadows (one-way ANOVA, $R^2 = 0.29$, $p < 0.001$)
308 (**Suppl. Fig. S1d**), which indicates a higher potential for N_2O consumption in this ecosystem.

309 **A manually curated genomic database from tundra soil metagenomes**

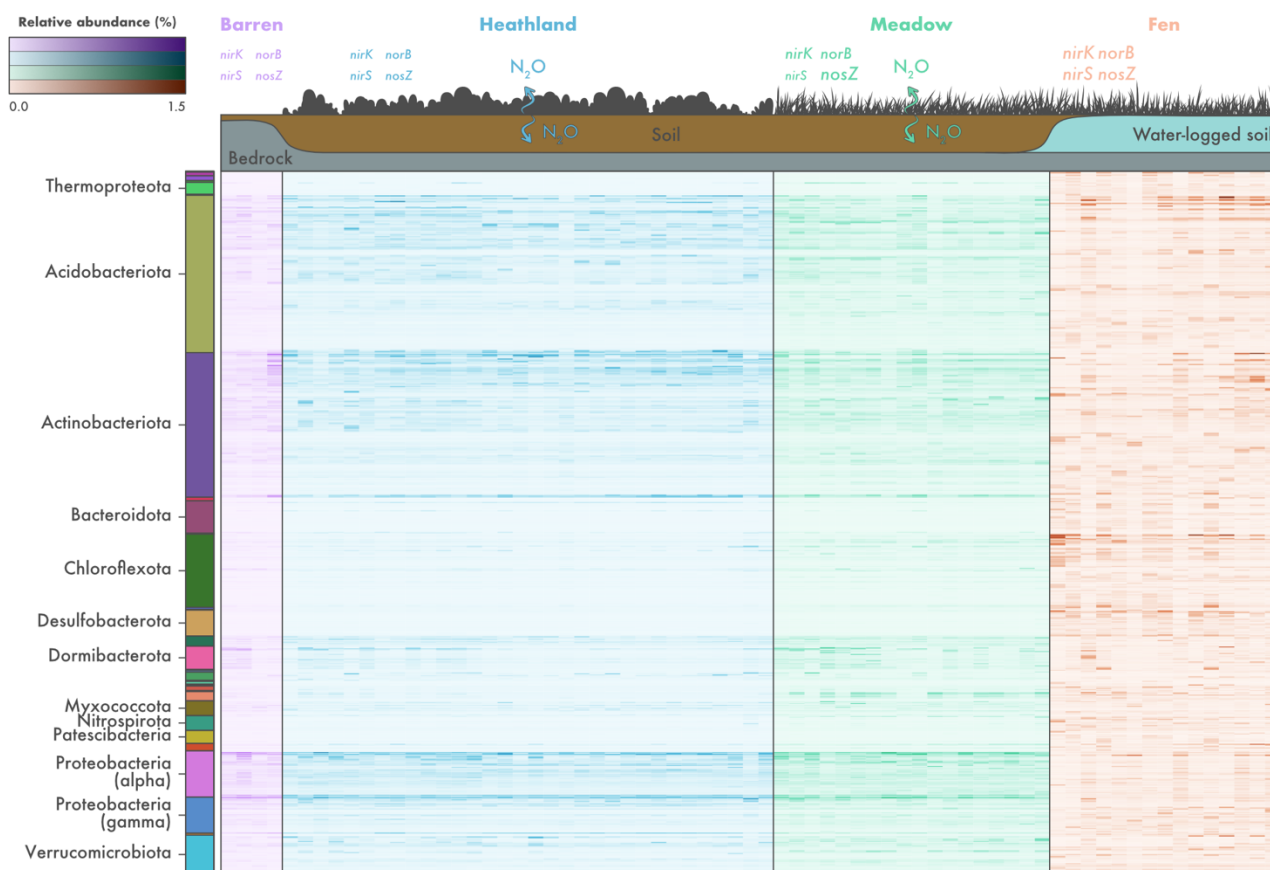
310 Using anvio [54], we obtained 8,043 genomic bins and manually curated these to a set of 796
311 medium- and high-quality MAGs ($\geq 50\%$ complete and $\leq 10\%$ redundant according to the
312 MIMAG standard [61]) (**Suppl. Fig. S2, Suppl. Table S2**). According to estimates based on
313 domain-specific single-copy genes, the obtained MAGs were on average 65.4% complete
314 (minimum: 50.0%, maximum: 100.0%) and 2.7% redundant (minimum: 0.0%, maximum: 9.9%)
315 (**Suppl. Table S2**). Phylogenomic analyses based on 122 archaeal and 120 bacterial single-copy
316 genes placed the MAGs across 35 bacterial and archaeal phyla according to the GTDB
317 classification [58, 59]. The most represented phyla were Acidobacteriota ($n = 172$),
318 Actinobacteriota ($n = 163$), Proteobacteria (Alphaproteobacteria, $n = 54$; Gammaproteobacteria,
319 $n = 39$), Chloroflexota ($n = 84$), and Verrucomicrobiota ($n = 43$) (**Suppl. Fig. S2**). Most MAGs
320 ($n = 703$) belonged to genera that do not comprise formally described species, including 303
321 MAGs that were placed outside genus-level lineages currently described in GTDB and thus
322 likely represent novel genera (**Suppl. Table S2**).

323 To investigate their distribution across the different soil ecosystems, MAGs were dereplicated
324 based on a 99% ANI threshold, yielding a set of 761 non-redundant MAGs (**Fig. 2**). On average,
325 15.8% of the reads from each sample were recruited by the set of non-redundant MAGs
326 (minimum: 7.6%, maximum: 30.5%). In agreement with the read-based assessment, we
327 observed differences in MAG composition across the soil ecosystems, with only 50 MAGs shared
328 between the heathland, meadow, and fen soils (**Suppl. Fig. S3a**). Fen soils harboured the
329 highest number of MAGs, with an average of 155 MAGs per sample (**Suppl. Fig. S3b**).
330 Although barren and fen soils had similar taxonomic richness according to the read-based
331 estimates, only a small number of MAGs was detected in the barren soils (average of four MAGs

332 per sample). This is likely a result of limited sampling and sequencing of this ecosystem, which
333 consisted of four samples and a total of 7.9 Gb of metagenomic data (**Suppl. Table S1**). The
334 number of MAGs in heathland and meadow soils was similar (average of 47 and 63 MAGs per
335 sample, respectively) (**Suppl. Fig. S3b**). In general, barren, heathland, and meadow soils were
336 dominated by the same set of MAGs (**Suppl. Fig. S3c**). These included members of the
337 Acidobacteriota (*Sulfotelmato bacter* and unclassified genera in the class Acidobacteriae),
338 Actinobacteriota (*Mycobacterium* and unclassified genera in the family Streptosporangiaceae),
339 and Proteobacteria (Alphaproteobacteria: *Reyranella*, *Bradyrhizobium*, and unclassified
340 Xanthobacteraceae; Gammaproteobacteria: unclassified Steroidobacteraceae). On the other
341 hand, fen soils were dominated by MAGs that were not assigned to formally described genera,
342 including lineages of Acidobacteriota (family Koribacteraceae), Actinobacteriota (family
343 Solirubrobacteraceae), Chloroflexota (class Ellin6529), Desulfobacterota (order
344 Desulfobaccales), and Halobacterota.

345 **Microorganisms from tundra soils have truncated denitrification pathways**

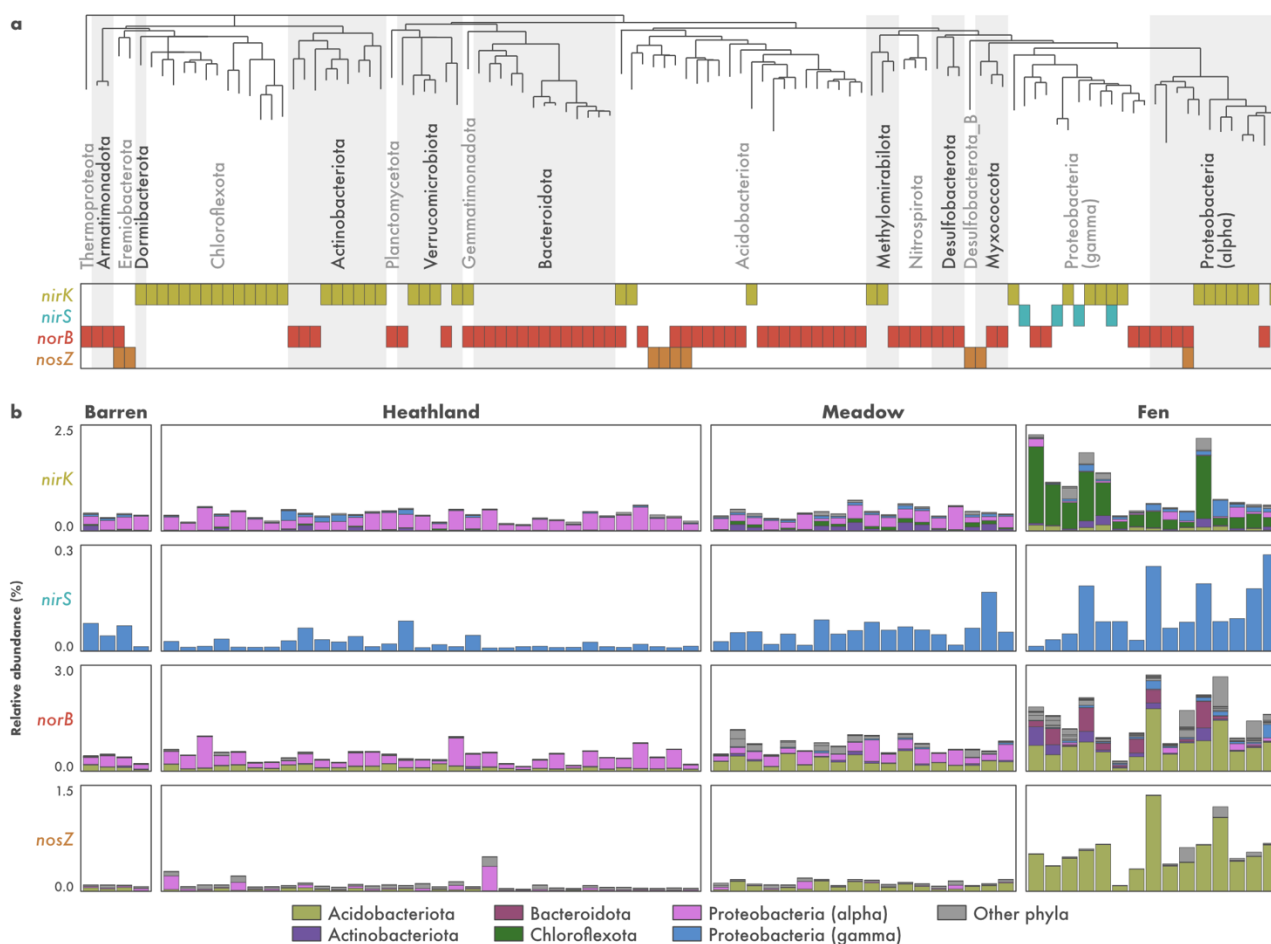
346 To gain insights into the microorganisms involved with the cycling of N₂O in tundra soils, we
347 traced the curated denitrification genes to the set of recovered MAGs. Denitrification genes were
348 found in 110 of the 796 MAGs (13.8%) (**Suppl. Table S2**). These were affiliated with the
349 archaeal phylum Thermoproteota and many bacterial phyla such as Proteobacteria (classes
350 Gamma- and Alphaproteobacteria), Acidobacteriota, Bacteroidota, Actinobacteriota,
351 Chloroflexota, and Verrucomicrobiota (**Fig. 3a**). However, only 17 MAGs were assigned to a
352 validly described genera (**Suppl. Table S2**). These included members of the Acidobacteriota
353 (*Solibacter*, *Sulfotelmato bacter*, *Terracidiphilus*, and *Gaiella*), Myxococcota
354 (*Anaeromyxobacter*), Planctomycetota (*Singulisphaera*), Proteobacteria (Alphaproteobacteria:
355 *Bauldia*, *Bradyrhizobium*, *Methylocella*, and *Reyranella*; Gammaproteobacteria: *Gallionella*
356 and *Rhizobacter*), and Verrucomicrobiota (*Lacunisphaera* and *Opitutus*). On average, 1.8% of
357 the reads in each sample were recruited by all denitrifiers combined (minimum: 0.4%,
358 maximum: 6.1%). In general, denitrifiers were most abundant in the fens (1.0–6.1%) and least
359 abundant in the heathlands (0.4–2.1%).



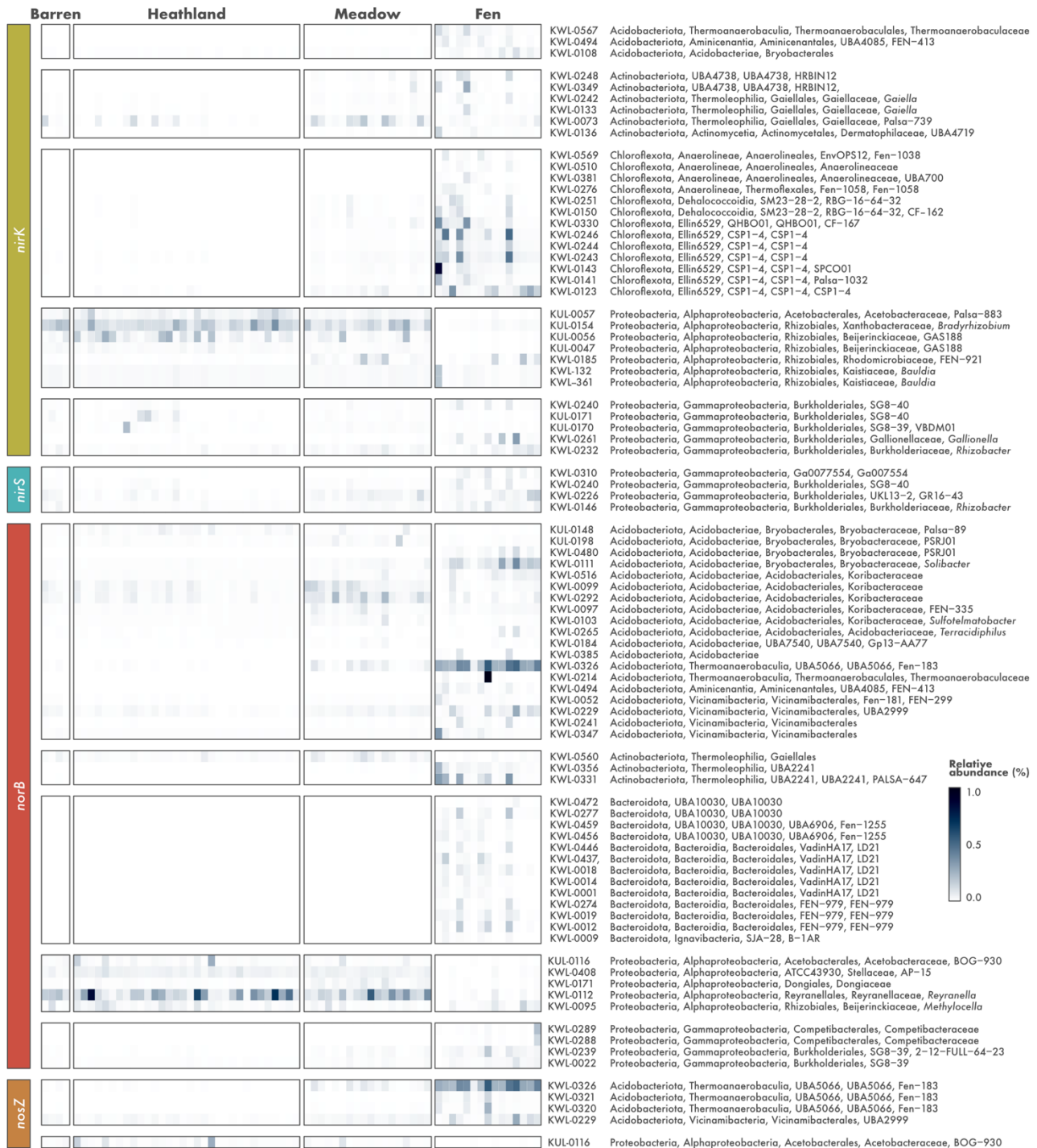
360 **Fig. 2 | Microbial community composition across different soil ecosystems in the**
 361 **tundra.** Relative abundance of 761 non-redundant metagenome-assembled genomes (MAGs)
 362 recovered from soils in Kilpisjärvi, northern Finland. Relative abundances were computed as a
 363 proportion of the reads mapping to each MAG. Phylum-level taxonomic assignments are shown
 364 for the major groups found. The scheme on the top of the figure represents ecosystem-level
 365 nitrous oxide (N₂O) fluxes based on *in situ* measurements (**Fig. 1**) and the abundance of
 366 denitrification genes based on a gene-centric analysis (**Suppl. Fig. S1**). The font size of
 367 denitrification genes represents their abundance across the different ecosystems.

368 Genes involved in denitrification were found exclusively in MAGs with truncated denitrification
 369 pathways, i.e., MAGs missing one or more genes involved in the complete denitrification process
 370 (**Fig. 3a**). Of the 110 MAGs harbouring denitrification genes, the vast majority (n = 104)
 371 encoded only one of the Nir, Nor, and Nos enzymes and no MAG encoded all the three enzymes
 372 required for the reduction of NO₂⁻ to N₂. Unsurprisingly, co-occurrence of genes encoding the
 373 three enzymes was also not observed in any of the other genomic bins of lower quality that were
 374 discarded from the final MAG dataset (i.e., bins that were < 50% complete and/or > 10%
 375 redundant). To verify if microorganisms with truncated denitrification pathways are common
 376 in other tundra systems, we expanded our analysis to 1529 MAGs recovered from permafrost

377 peatland, bog, and fen soils in Stordalen Mire, northern Sweden [37]. Among these, 225 MAGs
 378 (14.7%) contained denitrification genes (**Suppl. Fig. S4**). MAGs encompassed a similar
 379 taxonomic profile as observed in the Kilpisjärvi dataset, and MAGs with truncated
 380 denitrification pathways were also the norm in Stordalen Mire soils. Only one MAG, assigned
 381 to the Gammaproteobacteria genus *Janthinobacterium*, encoded all the Nir, Nor, and Nos
 382 enzymes required for the reduction of NO₂⁻ to N₂.



383 **Fig. 3 | Metabolic potential for denitrification in tundra soils. a)** Distribution of
 384 denitrification genes across 110 metagenome-assembled genomes (MAGs) recovered from
 385 tundra soils in Kilpisjärvi, northern Finland. Genes encoding the nitrite (*nirK/nirS*), nitric oxide
 386 (*norB*), and nitrous oxide (*nosZ*) reductases were annotated using a three-step approach
 387 including (1) identification using hidden Markov models from the KOfam database, (2) manual
 388 inspection for the presence of conserved residues at positions associated with the binding of co-
 389 factors and active sites, and (3) phylogenetic analyses along with sequences from archaeal and
 390 bacterial genomes (**Suppl. Fig. S5**). **b)** Phylum-level relative abundance of microorganisms
 391 harbouring denitrification genes across the different soil ecosystems, computed as a proportion
 392 of reads mapping to each MAG.



393 **Fig. 4 | Relative abundance of metagenome-assembled genomes (MAGs) harbouring**
 394 **denitrification genes across different soil ecosystems in the tundra.** MAGs were
 395 recovered from soils in Kilpisjärvi, northern Finland, and annotated for genes encoding the
 396 nitrite (*nirK/nirS*), nitric oxide (*norB*), and nitrous oxide (*nosZ*) reductases using a three-step
 397 approach. Relative abundances were computed as a proportion of reads mapping to each MAG.
 398 MAG taxonomy is based on the Genome Taxonomy Database (GTDB) release 05-RS95.

399 **Microorganisms affiliated with the Chloroflexota lineage Ellin6529 are the**
400 **main denitrifiers *stricto sensu* in fen soils**

401 The reduction of NO₂⁻ to NO, performed by microorganisms harbouring the *nirK* or *nirS* genes,
402 is the hallmark step of denitrification and is often referred to as denitrification *stricto sensu* as
403 it involves the conversion of a soluble substrate to a gaseous product thus leading to the removal
404 of N from the system [12]. Of the 110 Kilpisjärvi MAGs harbouring genes involved in
405 denitrification, 46 contained *nirK/nirS* genes and are thus potential denitrifiers *stricto sensu*
406 **(Fig. 3a)**. These belonged mainly to the bacterial phyla Chloroflexota, Actinobacteriota, and
407 Proteobacteria (classes Alpha- and Gammaproteobacteria). Most MAGs (n = 43) contained the
408 *nirK* gene, which encodes the copper-containing form of Nir **(Suppl. Fig. S5a)**. The *nirS* gene
409 encoding the cytochrome cd₁-containing form of Nir was present in four Gammaproteobacteria
410 MAGs **(Suppl. Fig. S5b)**, including one MAG that contained both genes.

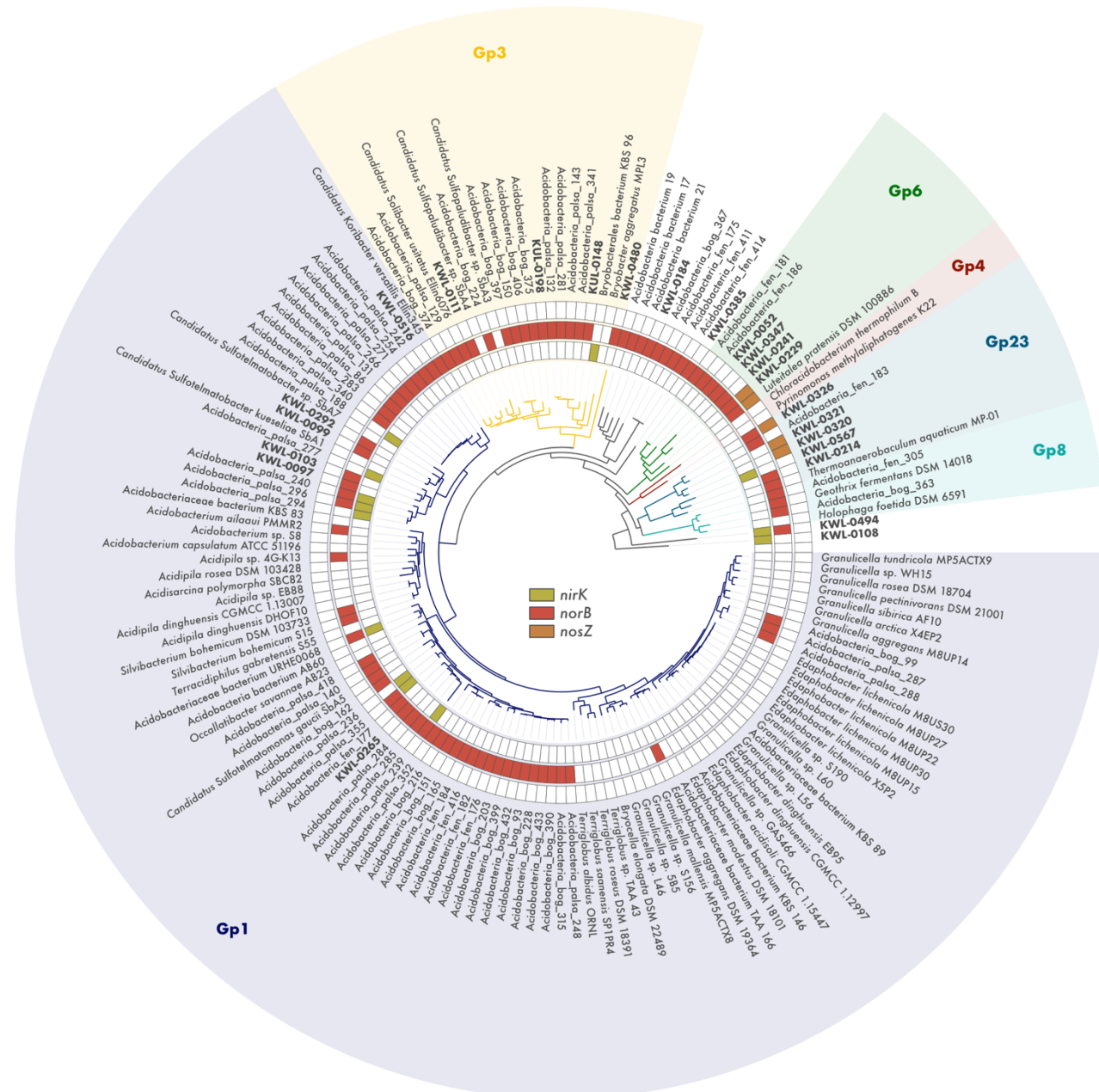
411 The composition of potential denitrifier *stricto sensu* communities differed across the ecosystems
412 **(Fig. 3b)**. MAGs belonging to the Alphaproteobacteria class of the Proteobacteria were the most
413 abundant in the barren, heathland, and meadow soils, particularly the MAG KUL-0154
414 assigned to the genera *Bradyrhizobium* **(Fig. 4)**. Two other Alphaproteobacteria MAGs that do
415 not correspond to formally described genera in the families Acetobacteraceae and
416 Beijerinckiaceae (KUL-0057 and KUL-0056, respectively) were also found at high abundances.
417 In addition, one Actinobacteriota MAG assigned to an uncharacterized genus in the family
418 Gaiellaceae (KWL-0073), was abundant in the meadow soils. On the other hand, fen
419 communities were dominated by MAGs belonging to the phylum Chloroflexota **(Fig. 3b)**, which
420 included seven MAGs assigned to the class-level lineage Ellin6529 **(Fig. 4)**.

421 None of the Ellin6529 MAGs that were dominant in the fen communities contained the key
422 genes involved in autotrophic carbon fixation, dissimilatory sulfate reduction, dissimilatory
423 nitrate reduction to ammonia, and nitrogen fixation **(Suppl. Table S3)**. Analysis of genes
424 encoding terminal oxidases involved in the aerobic respiratory electron chain revealed that all
425 seven Ellin6529 MAGs harboured the *coxABC* genes encoding the *aa3*-type cytochrome c
426 oxidase. Four MAGs also contained the *cydAB* genes encoding the cytochrome *bd* ubiquinol
427 oxidase, a terminal oxidase with high affinity for oxygen that also plays a role in preventing the
428 inactivation of oxygen-sensitive enzymes and protecting against oxidative and nitrosative
429 stress, toxic compounds such as cyanide, and other stress conditions such as high temperature
430 and high pH [79, 80]. The dominant MAGs in the barren, heathland, and meadow soils encoded
431 a different set of aerobic terminal oxidases. In addition to the *cydAB* genes, the MAGs KUL-
432 0057 and KUL-0154 also contained the *cyoABCD* genes encoding the cytochrome o ubiquinol

433 oxidase, which is the main terminal oxidase under highly aerobic conditions [81], and KUL-0057
434 also contained genes encoding the *cbb3*-type cytochrome c oxidase, a terminal oxidase with high
435 affinity for oxygen [82]. Genes involved in the Calvin cycle (e.g., *rbcL*, *rbcS*, and *prkB*) were
436 found in the *Bradyrhizobium* MAG (KUL-0154), and none of the key genes for autotrophic
437 carbon fixation pathways were present in the other Alphaproteobacteria MAGs that were
438 dominant in the barren, heathland, and meadow soils.

439 **Acidobacteriota with the potential to reduce NO and N₂O are abundant in the fens**

440 The stepwise reduction of NO to N₂O and N₂ carried out by microorganisms containing the *norB*
441 and *nosZ* genes, respectively, represents the final step of denitrification and the main biotic
442 control on N₂O emissions. Soil denitrification rates depend on multiple environmental
443 conditions such as adequate moisture and inorganic N availability, but whether it results in the
444 emission of N₂O or N₂ is ultimately linked to a balance between the activity of NO and N₂O
445 reducers [11, 15]. *norB* and *nosZ* genes were identified in 62 and 9 Kilpisjärvi MAGs,
446 respectively, belonging mostly to the phyla Actinobacteriota, Bacteroidota, Acidobacteriota, and
447 Proteobacteria (class Alphaproteobacteria) (**Fig. 3a**). Apart from one Gemmatimonadota and
448 one Acidobacteriota MAG, *norB*- and *nosZ*-containing MAGs were almost exclusively non-
449 denitrifiers *stricto sensu*, i.e., they did not harbour the *nirK/nirS* genes involved in the reduction
450 of NO₂⁻ to NO. Most MAGs (n = 48) harboured a *norB* gene encoding the monomeric, quinol-
451 dependent form of Nor (qNor), while the remaining MAGs (n = 8) encoded the cytochrome
452 c-dependent Nor (cNor) (**Suppl. Fig. S5c**). In regards to the *nosZ* gene, most MAGs (n = 6)
453 contained sequences affiliated with the clade II (also known as atypical) NosZ [14, 15, 27]
454 (**Suppl. Fig. S5d**). Only four MAGs contained both the *norB* and *nosZ* genes and thus have the
455 potential to reduce NO completely to N₂ (**Fig. 3a**).



456 **Fig. 5 | Metabolic potential for denitrification among members of the phylum**
 457 **Acidobacteriota.** Phylogenomic analysis of 85 Acidobacteriota metagenome-assembled
 458 genomes (MAGs) containing denitrification genes recovered from tundra soils in Kilpisjärvi
 459 (northern Finland) and Stordalen Mire (northern Sweden), and 69 genomes of Acidobacteriota
 460 strains and candidate taxa. Maximum likelihood tree based on concatenated alignments of 23
 461 ribosomal proteins and rooted with *Escherichia coli* ATCC 11775 (not shown). Genes encoding
 462 the nitrite (*nirK*), nitric oxide (*norB*), and nitrous oxide (*nosZ*) reductases were annotated using
 463 a three-step approach to avoid false positives (see methods).

464 As observed for the denitrifier *stricto sensu* communities, the communities of potential NO and
465 N₂O reducers also differed between the ecosystems (**Fig. 3b**). MAGs assigned to the
466 Alphaproteobacteria class of the Proteobacteria were the most abundant in the barren,
467 heathland, and meadow soils. In particular, the MAG KWL-0112 assigned to the genera
468 *Reyranella* was the dominant *norB*-containing MAG, while KUL-0116 (belonging to an
469 uncharacterized genus in the family Acetobacteraceae) was the dominant MAG harbouring the
470 *nosZ* gene (**Fig. 4**). On the other hand, fen communities were dominated by Acidobacteriota
471 MAGs (**Fig. 3b**), particularly the *norB*- and *nosZ*-containing MAG KWL-0326 affiliated with
472 the class Thermoanaerobaculia (**Fig. 4**). This MAG contained the same set of genes encoding
473 aerobic terminal oxidases as found in the *nirK*-containing Ellin6529 MAGs that were dominant
474 in the fen sites, namely *coxABC* and *cydAB* (**Suppl. Table S3**). No genes involved in carbon
475 fixation, dissimilatory sulfate reduction, dissimilatory nitrate reduction to ammonia, and
476 nitrogen fixation were found in any of the dominant *norB*- and *nosZ*-containing MAGs.

477 To elucidate the phylogenetic placement of the Acidobacteriota MAGs and to verify if the
478 potential for NO and N₂O reduction is present in other members of this phylum, we analysed
479 all available genomes of Acidobacteriota strains and candidate taxa available on GenBank. This
480 revealed that genes encoding the Nir and Nos enzymes are widespread across the phylum
481 Acidobacteriota (**Fig. 5**). Genes encoding the Nor enzyme were present in all but one of the six
482 Acidobacteriota subdivisions with genomes from cultured representatives. This included the
483 strains *Acidobacterium ailaui* PMMR2 (subdivision Gp1), *Acidipila* sp. 4G-K13 (Gp1),
484 *Silvibacterium bohemicum* DSM 103733 and *S. bohemicum* S15 (Gp1), Acidobacteriaceae
485 bacterium URHE0068 (Gp1), *Edaphobacter aggregans* DSM 19364 (Gp1), *Luteitalea pratensis*
486 DSM 100886 (Gp6), *Geothrix fermentans* DSM 14018 (Gp8), and *Thermoanaerobaculum*
487 *aquaticum* MP-01 (Gp23), as well as the candidate taxa *Candidatus* Koribacter versatilis
488 Ellin345 (Gp1), *Candidatus* Sulfotelmatomonas gaucii SbA5 (Gp1), and *Candidatus* Solibacter
489 usitatus Ellin6076 (Gp3). On the other hand, genes encoding the Nos enzyme were found only
490 in members of the subdivisions Gp6 and Gp23.

491 Discussion

492 The 796 MAGs obtained in the present study by a manual binning and curation effort represent
493 one of the largest genomic catalogues of microorganisms from tundra soils to date. Earlier gene-
494 centric investigations have revealed the potential for complete denitrification in tundra soils
495 [22, 83], however, these approaches fail to reveal the wider genomic context of the genes involved
496 in this pathway. By applying the genome-resolved metagenomics approach, we traced

497 denitrification genes to specific microbial populations, thereby allowing a detailed investigation
498 of the genomic makeup of potential denitrifiers in tundra soils. This approach also enabled us
499 to access the genomes of uncultured, poorly characterized taxa, which comprise the majority of
500 the microorganisms in soils and other complex ecosystems [33, 34].

501 Our genome-resolved survey revealed that denitrification across different tundra soil
502 ecosystems is dominated by microorganisms with truncated denitrification pathways (i.e.,
503 harbouring only a subset of the genes required for complete denitrification), most of which
504 represent poorly characterized taxa without cultured representatives. The congruence of these
505 findings in both our original dataset of northern Finland soils and a re-analysis of a
506 comprehensive metagenomic dataset from soils in northern Sweden [37] suggests that
507 truncated denitrification pathways are not a methodological artifact arising from the metabolic
508 reconstruction of fragmented genomes. Indeed, recent genome-resolved investigations have
509 shown that cross-feeding between microorganisms with truncated metabolic pathways, also
510 known as metabolic handoffs, are the norm across a wide range of ecosystems such as grassland
511 soil, aquifer sediment, groundwater, and the ocean, and not only in relation to denitrification
512 but other redox transformations as well [30, 84, 85]. Although it has been established that
513 denitrification is a community effort performed by different microbial populations [12–15], these
514 genome-resolved metagenomic studies are beginning to reveal a more in-depth, ecosystem-
515 centric representation of the denitrification pathway. In addition to their predominance in
516 genomic databases [14], it appears that truncated denitrifiers are also dominant within defined
517 ecosystems across various terrestrial and aquatic biomes, including the tundra. It has been
518 suggested that the partitioning of metabolic pathways across different populations via metabolic
519 handoffs is advantageous as it eliminates competition between enzymes accelerating substrate
520 consumption [15, 31] and provides flexibility and resilience to the communities in face of
521 environmental disturbances [30]. We further hypothesize that the predominance of
522 denitrification pathways characterized mostly by metabolic handoffs in tundra soils could be
523 related to N limitation. If metabolic handoffs enable a more effective substrate consumption as
524 previously suggested [15, 31], truncated denitrification pathways would be favoured in tundra
525 soils which are mostly N limited but undergo rapid surges in N availability, e.g., during the
526 spring melting season [86].

527 Tundra ecosystems are typically heterogeneous. Previous studies in the Kilpisjärvi region have
528 shown that soil properties such as pH and moisture do not have any strong relationship with
529 the macrotopography of the area (50–500 m scale). Instead, environmental variation is
530 controlled by the fine-scale mesotopographic variation of the relief (2–20 m scale), resulting in
531 a mosaic of different soil ecosystems with contrasting vegetation [40, 75–78]. Our results showed

532 that denitrifier communities in the tundra differ between drier upland ecosystems (barren,
533 heathland, and meadow soils) and water-logged fens. This is likely related to differences in soil
534 moisture affecting oxygen availability in these ecosystems. The dominant denitrifier
535 populations in the oxic dry upland soils, related to the genera *Bradyrhizobium*, *Reyranella*, and
536 other uncharacterized genera in the class Alphaproteobacteria, encoded aerobic terminal
537 oxidases that are active under highly aerobic conditions as well as oxidases with high oxygen
538 affinity [81, 82]. The former likely provides an adaptive advantage in these soils by allowing
539 rapid aerobic growth under standard conditions of high oxygen availability, and the latter would
540 sustain growth in microoxic niches within the soil matrix and during periods of reduced oxygen
541 availability (e.g., during the spring melting season).

542 On the other hand, fen soils are continuously inundated because they are located at lower
543 topographic positions where the water table is permanently at or near the soil surface. The
544 result is a mostly anoxic environment due to the slow rate at which oxygen diffuses into the
545 water-logged soil, favouring reduced rather than oxidized soil chemistry. In line with this, we
546 found a predominance of anaerobic processes in the fens, including a higher abundance of genes
547 involved in denitrification, sulfate reduction, and methanogenesis, the latter supported by *in*
548 *situ* measurements showing net CH₄ emission at the fen sites. Communities of potential
549 denitrifiers in the fen soils were dominated by somewhat enigmatic taxa, namely potential NO₂⁻
550 reducers affiliated with the class Ellin6529 of the Chloroflexota and NO/N₂O reducers assigned
551 to the subdivision Gp23 of the Acidobacteriota. Both groups are major members of microbial
552 communities in soils worldwide [87], and RNA-based investigations have shown that they are
553 active in tundra soils during both summer and winter seasons [40, 88]. *Thermoanaerobaculum*
554 *aquaticum* MP-01, the only cultivated member of the Acidobacteriota subdivision Gp23, is a
555 strictly anaerobic bacterium that has been shown to use Fe and Mn, but not NO₃⁻ nor NO₂⁻, as
556 electron acceptors in anaerobic respiration [89]. However, studies investigating the use of
557 nitrogen oxides in anaerobic respiration usually provide soluble NO₃⁻ or NO₂⁻ as electron
558 acceptors, not the gases NO and N₂O, which bias against truncated denitrifiers that do not
559 contain the *narG* and *nirK/nirS* genes [90]. Ellin6529 – formerly G04 – were first detected by
560 culture-independent methods in alpine tundra wet meadow soil in the Colorado Rocky
561 Mountains, USA [91], and later isolated in a study targeting slow-growing and mini-colony
562 forming bacteria from Australian agricultural soil [92]. However, their ecological, physiological,
563 and metabolic preferences remain largely unknown. Their genomic composition and high
564 abundance in the water-logged, anoxic fen soils suggest that the Ellin6529 and Gp23
565 populations found in this study are likely able to grow anaerobically with the use of NO and
566 N₂O as electron acceptors. However, it is known that in addition to their role in anaerobic

567 respiration, NO and N₂O reduction can be used as a detoxification mechanism or as electron
568 sink for metabolism. For example, the aerobic *Gemmatimonas aurantica* T-27 is not able to grow
569 on N₂O alone, but can use N₂O as electron acceptor transiently when oxygen is depleted [93].

570 In addition to microbial community structure, differences in N₂O fluxes observed between
571 upland and fen soils also appear to be linked to soil moisture. Some of the drier upland sites
572 investigated were hotspots of N₂O consumption. This is particularly interesting for the acidic
573 heathland soils, as low pH is known to impair the expression of the NosZ enzyme thus promoting
574 N₂O emission [94, 95]. On the other hand, fens had close to net-zero N₂O fluxes, which is in line
575 with previous observations for water-saturated soils both in the tundra [7] and worldwide [11,
576 13]. This has been linked to lower rates of N mineralization and nitrification in anoxic
577 ecosystems, which limit the availability of NO₃⁻ and NO₂⁻ and promote complete denitrification,
578 resulting in N₂ as end product rather than N₂O. Indeed, supplementing fen soils in the tundra
579 with NO₃⁻ and NO₂⁻ has shown to promote N₂O emissions [96]. Moreover, climate change models
580 predict lowering of the water table in high-latitude wetlands, which could lead to increased N₂O
581 emissions from these ecosystems which contain substantial amounts of both C and N bound to
582 the soil organic matter [97, 98].

583 **Conclusions**

584 A better understanding of denitrification is paramount for our ability to model N₂O emissions
585 and mitigate climate change. High-latitude environments in particular have experienced
586 amplified warming in recent decades, a trend that is likely to continue in the coming centuries.
587 As mechanisms of GHG emissions are very climate sensitive, the contribution of tundra soils to
588 global GHG atmospheric levels is thus predicted to increase in the future leading to a positive
589 feedback loop. Compared with CO₂ and CH₄, measurements of N₂O fluxes in tundra soils are
590 sparse and are rarely coupled with a characterization of the microorganisms involved, making
591 the magnitude and drivers of N₂O fluxes across the polar regions uncertain. While
592 microorganisms with truncated denitrification pathways appear to dominate the denitrifier
593 communities investigated here, the potential for complete denitrification was present at the
594 ecosystem level. In addition to a better monitoring of N₂O emissions throughout the tundra
595 biome, our results suggest that a better understanding of the contribution of tundra soil to global
596 N₂O levels relies on the elucidation of the regulatory mechanisms of metabolic handoffs in
597 communities dominated by truncated denitrifiers.

598 **Declarations**

599 **Ethics approval and consent to participate**

600 Not applicable.

601 **Consent for publication**

602 Not applicable.

603 **Availability of data and materials**

604 Raw metagenomic data and assembled MAGs have been submitted to the European Nucleotide
605 Archive (ENA) under the project PRJEB41762. All the code used can be found in
606 <https://github.com/ArcticMicrobialEcology/Kilpisjarvi-MAGs>.

607 **Competing interests**

608 The authors declare that they have no competing interests.

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615 **Author contributions**

616 JH and ML designed the research; SV and JH performed nucleic acid extraction and
617 metagenomic library preparation; AMV and MEM designed and performed the GHG flux
618 measurements and analyses; ISP analysed the data and wrote the manuscript; EER and TOD
619 contributed with the analyses; all authors contributed to the final version of the manuscript.

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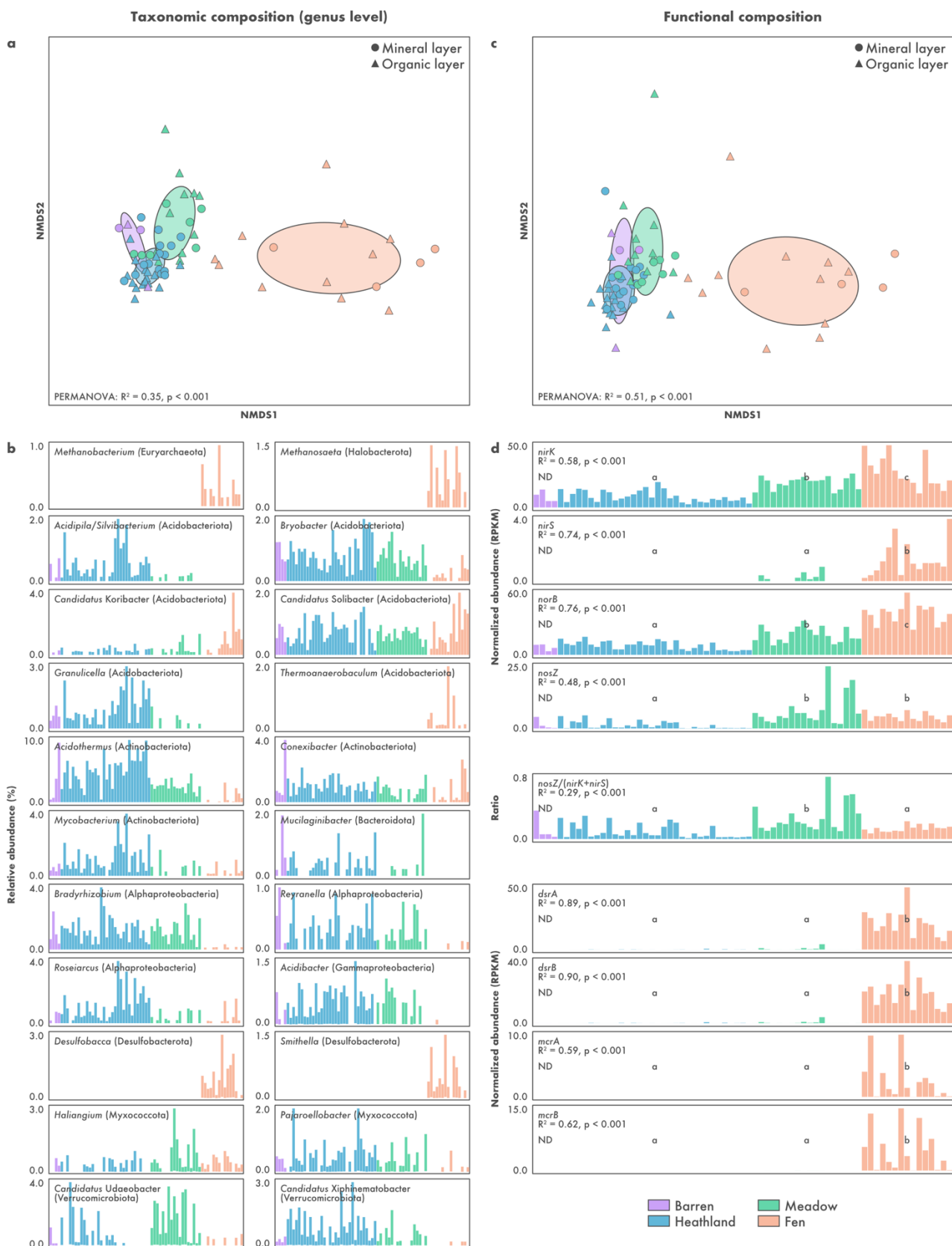
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873 **Supplementary Figures**



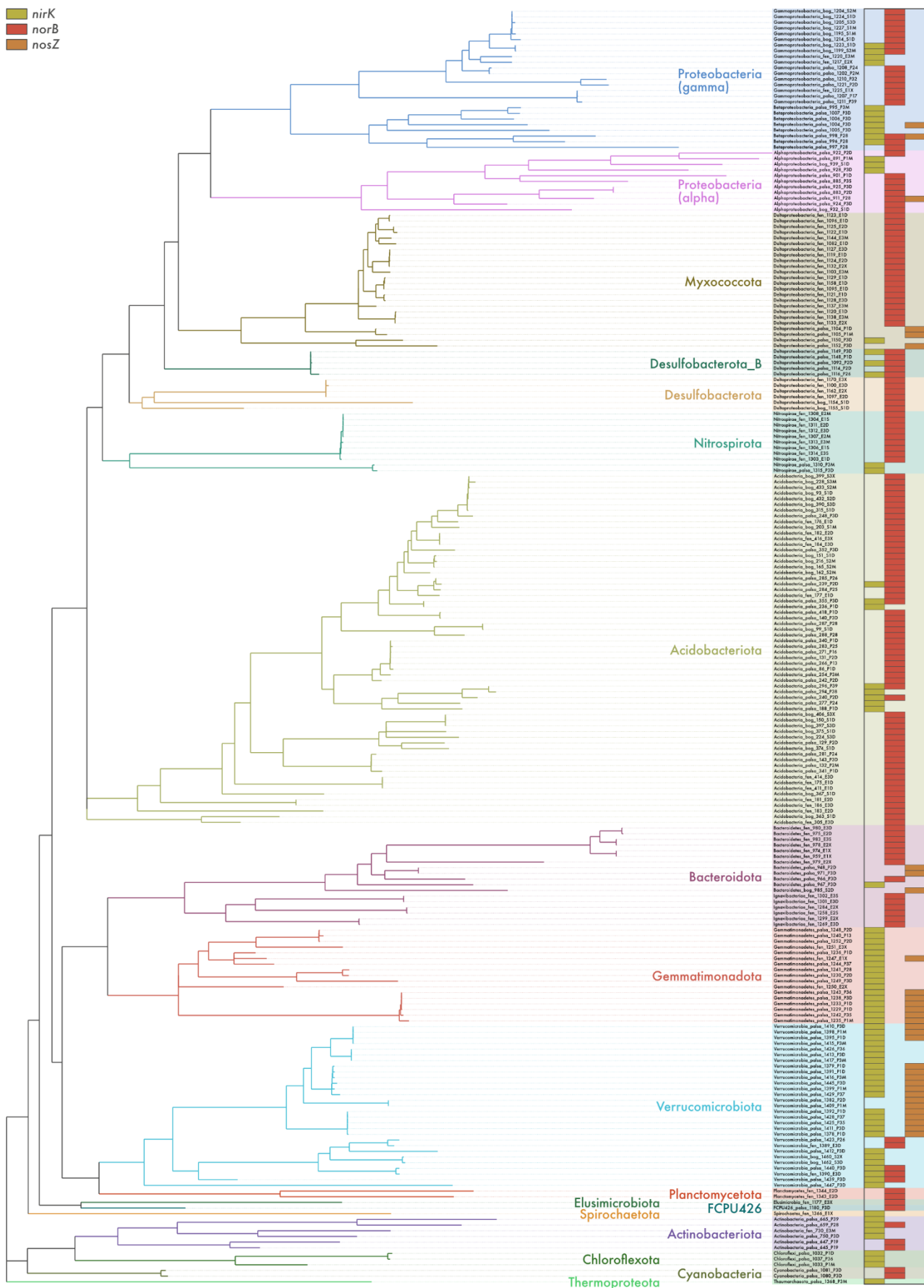
874 **(Previous page) Suppl. Fig. S1 | The microbial diversity of Kilpisjärvi soils as seen**
875 **using a gene-centric approach.** Taxonomic composition was computed based on the
876 annotation of unassembled SSU rRNA gene sequences against the SILVA database. Functional
877 annotation was done by searching assembled genes against the KOfam database. The
878 annotation of putative denitrification genes was confirmed using a phylogenetic approach. **a, c)**
879 Non-metric multidimensional scaling (NMDS) of taxonomic and functional community
880 structure, respectively. Differences between the ecosystems were assessed using permutational
881 ANOVA (PERMANOVA). **b)** Abundance profile of the five most abundant genera in each
882 ecosystem. **d)** Abundance profile of marker genes for denitrification, sulfate reduction, and
883 methanogenesis. Ecosystems followed by different letters are significantly different (one-way
884 ANOVA, $p < 0.05$). Samples from barren soils were not included in the ANOVA procedure due
885 to the limited number of samples (ND: not determined).



886 **Suppl. Fig. S2 | Genome-resolved metagenomics of tundra soils.** Phylogenomic
887 placement and assembly statistics of 796 metagenome-assembled genomes (MAGs) recovered
888 from soils in Kilpisjärvi, northern Finland. Unrooted maximum likelihood tree based on
889 concatenated alignments of amino acid sequences from 122 archaeal and 120 bacterial single-
890 copy genes. Additional information about the MAGs can be found in **Suppl. Table S2**.

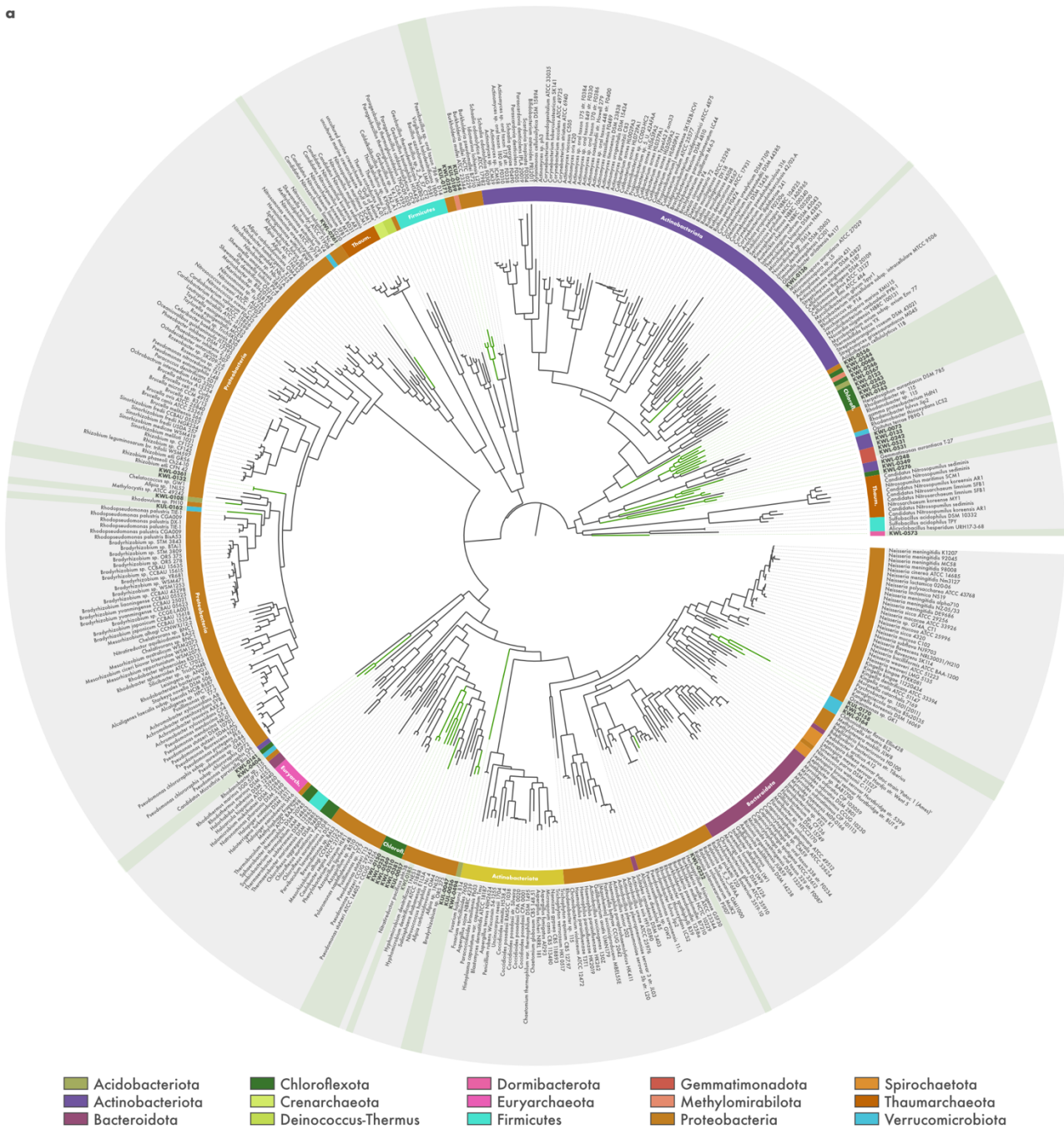
891 **(Previous page) Suppl. Fig. S3 | Overview of the microbial diversity in Kilpisjärvi**
892 **soils based on a genome-resolved approach. a)** Number of metagenome-assembled
893 genomes (MAGs) shared between the different ecosystems. **b)** Number of detected MAGs across
894 the ecosystems. **c)** Relative abundance of the ten most abundant MAGs in each ecosystem,
895 computed as a proportion of reads mapping to each MAG. **d)** Metabolic potential of the MAGs
896 based on the annotation of genes against the KOfam database. Bar plots represent the
897 proportion of MAGs in each phylum with complete pathways, i.e., containing $\geq 75\%$ of the genes
898 in the pathway. Boxplots of carbohydrate-active enzymes (CAZymes) show the number of
899 different enzyme types identified in each MAG.

■ nirK
■ norB
■ nosZ



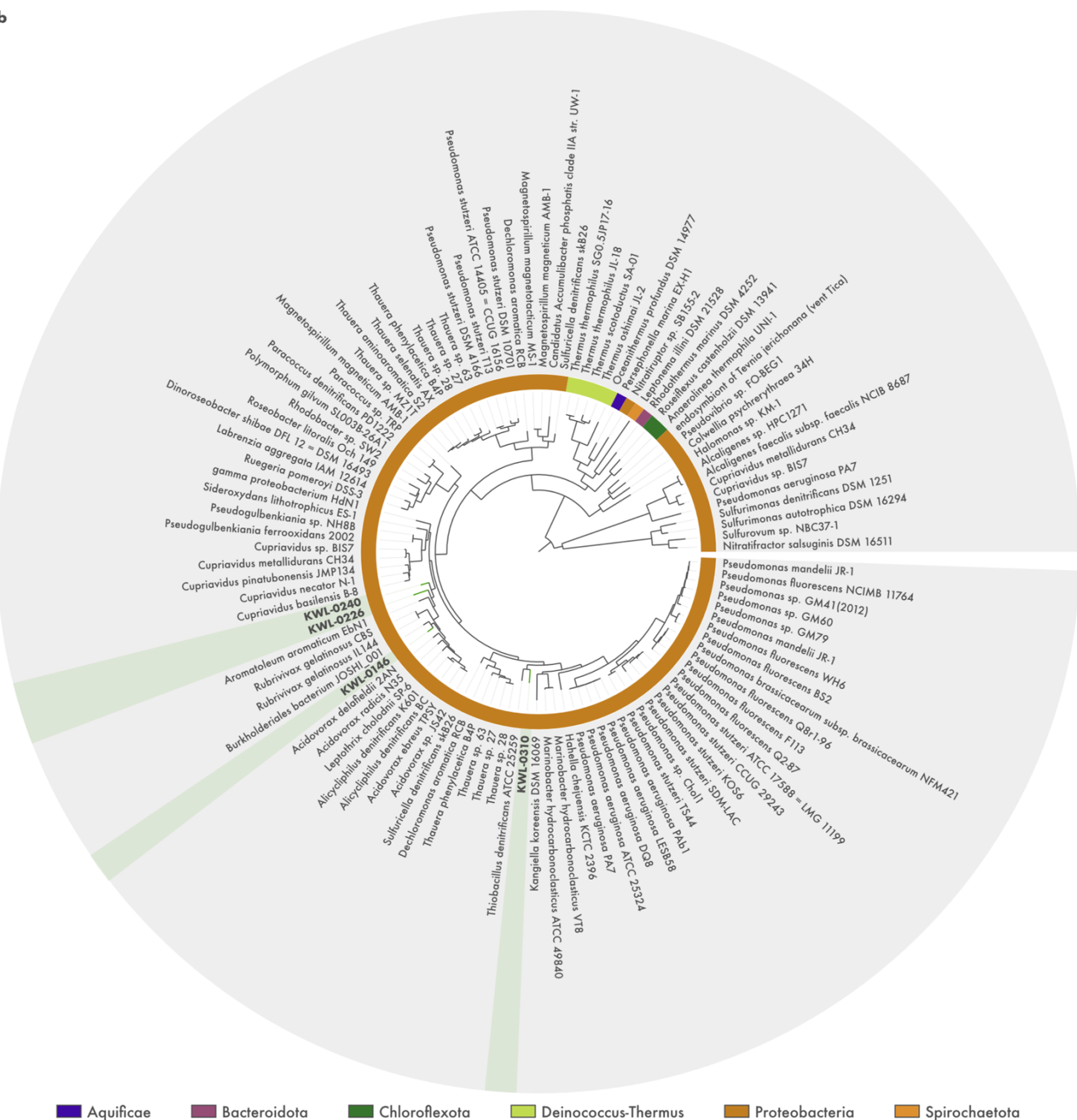
900 **(Previous page) Suppl. Fig. S4 | Metabolic potential for denitrification in Stordalen**
901 **Mire soils.** Distribution of denitrification genes across 225 metagenome-assembled genomes
902 (MAGs) from permafrost peatland, bog, and fen soils in Stordalen Mire, northern Sweden. Genes
903 encoding the nitrite (*nirK*), nitric oxide (*norB*), and nitrous oxide (*nosZ*) reductases were
904 annotated using a three-step approach including (1) identification using hidden Markov models
905 from the KOfam database, (2) manual inspection for the presence of conserved residues at
906 positions associated with the binding of co-factors and active sites, and (3) phylogenetic analyses
907 along with sequences from archaeal and bacterial genomes. Phylogenomic analysis of MAGs
908 was done based on concatenated alignments of amino acid sequences from 122 archaeal and 120
909 bacterial single-copy genes.

a



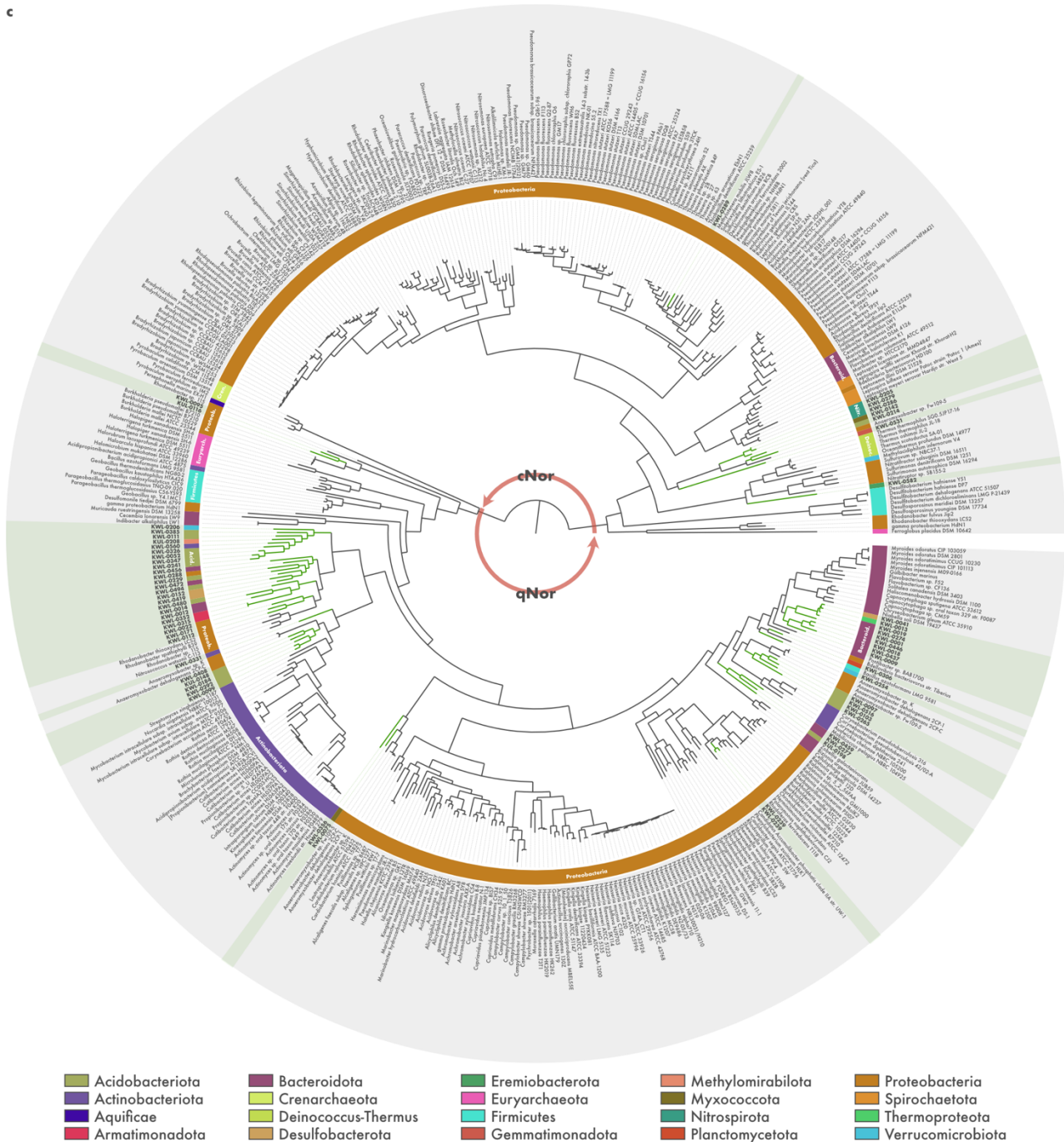
910 **Suppl. Fig. S5 | Phylogeny of a) *nirK*, b) *nirS*, c) *norB*, and d) *nosZ* sequences from**
 911 **metagenome-assembled genomes (MAGs) recovered from tundra soils in Kilpisjärvi,**
 912 **northern Finland.** Midpoint-rooted maximum-likelihood trees of translated sequences from
 913 Kilpisjärvi MAGs (highlighted) along with reference sequences from archaeal and bacterial
 914 genomes.

b



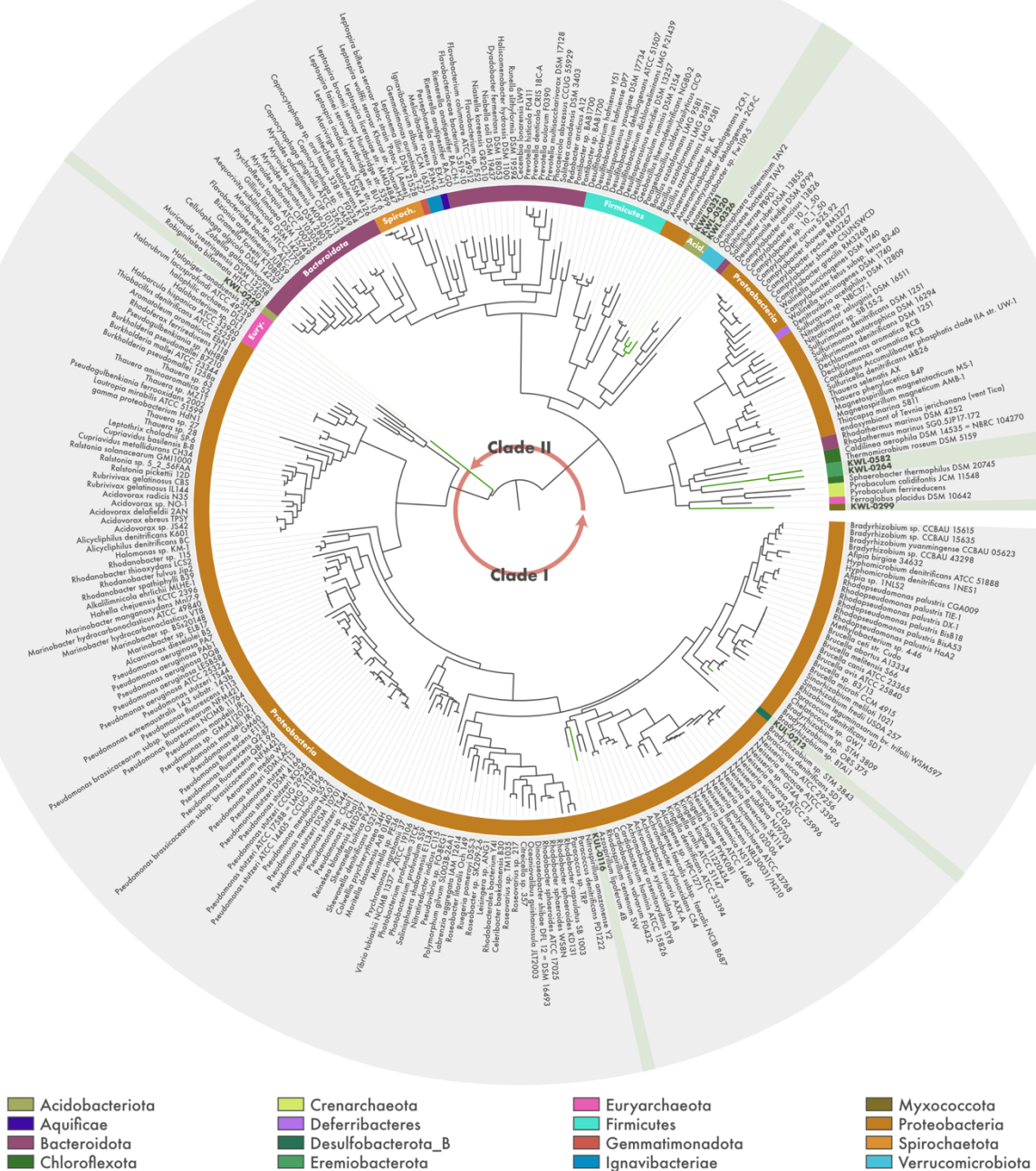
915 **Suppl. Fig. S5 (continued) | Phylogeny of a) *nirK*, b) *nirS*, c) *norB*, and d) *nosZ***
 916 **sequences from metagenome-assembled genomes (MAGs) recovered from tundra**
 917 **soils in Kilpisjärvi, northern Finland.** Midpoint-rooted maximum-likelihood trees of
 918 translated sequences from Kilpisjärvi MAGs (highlighted) along with reference sequences from
 919 archaeal and bacterial genomes.

c



920 **Suppl. Fig. S5 (continued) | Phylogeny of a) *nirK*, b) *nirS*, c) *norB*, and d) *nosZ***
 921 **sequences from metagenome-assembled genomes (MAGs) recovered from tundra**
 922 **soils in Kilpisjärvi, northern Finland. Midpoint-rooted maximum-likelihood trees of**
 923 **translated sequences from Kilpisjärvi MAGs (highlighted) along with reference sequences from**
 924 **archaeal and bacterial genomes.**

d



925 **Suppl. Fig. S5 (continued) | Phylogeny of a) *nirK*, b) *nirS*, c) *norB*, and d) *nosZ***
 926 **sequences from metagenome-assembled genomes (MAGs) recovered from tundra**
 927 **soils in Kilpisjärvi, northern Finland. Midpoint-rooted maximum-likelihood trees of**
 928 **translated sequences from Kilpisjärvi MAGs (highlighted) along with reference sequences from**
 929 **archaeal and bacterial genomes.**