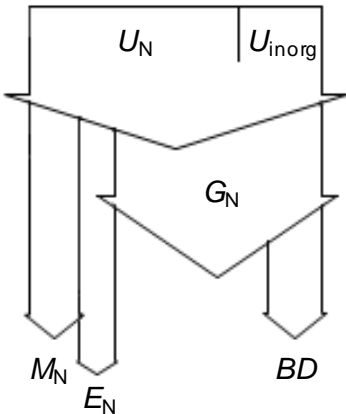
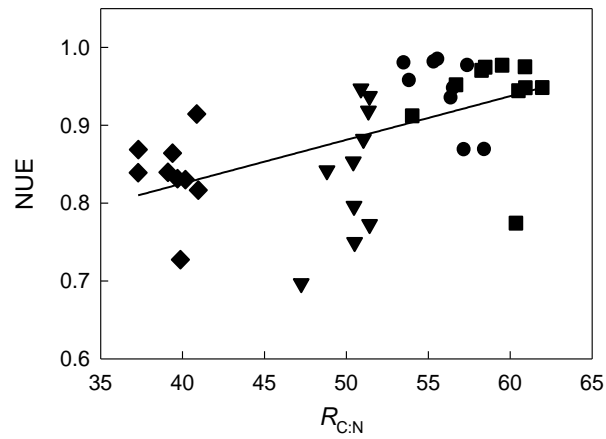


**SUPPLEMENTARY FIGURES**



**Supplementary Figure 1.** Schematic illustration of the microbial N balance. Arrows represent N fluxes ( $U_N$ , microbial organic N uptake;  $U_{inorg}$ , microbial inorganic N uptake;  $G_N$ , microbial net growth;  $M_N$ , release of excess N;  $E_N$ , excretion of metabolites including extracellular enzymes;  $BD$ , microbial mortality).



**Supplementary Figure 2.** Relationship between resource C:N ( $R_{C:N}$ ) and microbial NUE in decomposing plant litter. Different symbols indicate four beech litter types with different C:N ratios. The solid line is a fitted simple linear regression model ( $NUE=0.601+0.0056\times R_{C:N}$ ;  $R^2=0.297$ ,  $F_{1,36}=15.21$ ;  $P<0.001$ ;  $n=38$ ).

## SUPPLEMENTARY NOTE 1

### Integration of NUE in the microbial N balance

Net changes in microbial N ( $B_N$ ) result from the difference between inward and outward flows from the microbial N pool (see Supplementary Fig. 1 for schematic illustration) and can be described as

$$\frac{dB_N(t)}{dt} = U_N + U_{\text{inorg}} - M_N - E_N - BD = G_N - BD, \quad (1)$$

where  $U_N$  is microbial organic N uptake,  $U_{\text{inorg}}$  is microbial inorganic N uptake,  $M_N$  is the release of inorganic N (gross N mineralization),  $E_N$  represents the excretion of metabolites (particularly extracellular enzymes),  $BD$  is microbial mortality and  $G_N$  is microbial net growth (adapted from the mass balance of microbial biomass C in<sup>1</sup>). Organic and inorganic N taken up by microbes is used for microbial growth (sequestration in biomass) and a small fraction is devoted to extracellular enzyme production. Organic N in excess to microbial requirement can be mineralized (excreted) providing inorganic N ( $\text{NH}_4^+$ ) for uptake by other organisms. In the short-term, the difference between N uptake ( $U_N + U_{\text{inorg}}$ ) and N mineralization plus excretion of metabolites and extracellular enzymes ( $M_N + E_N$ ) represents the fraction of N incorporated in biomass ( $G_N$ ). Microbial N investment into extracellular enzymes is expected to be less than 5% (e.g., bacteria were shown to use 1–5% of N assimilated for extracellular enzyme production<sup>2</sup>). Given that  $E_N$  is <5% of  $U_N + U_{\text{inorg}}$ , the term  $U_N + U_{\text{inorg}} - M_N$  can be replaced by  $G_N$ , which represents net microbial growth.

Microbial NUE can then be defined as the ratio of N used for growth over N uptake. Based on this definition and on the mass balance of Supplementary equation 1, NUE is given as

$$NUE = \frac{G_N}{U_N + U_{\text{inorg}}} = \frac{U_N + U_{\text{inorg}} - E_N - M_N}{U_N + U_{\text{inorg}}}, \quad (2)$$

where  $G_N$  is consistent with  $G_N$  of Supplementary equation 1. By solving Supplementary equation 2 for  $G_N$ , we obtain

$$G_N = NUE(U_N + U_{\text{inorg}}). \quad (3)$$

Combining Supplementary equations 1 and 3, the mass balance of microbial N becomes,

$$\frac{dB_N(t)}{dt} = NUE(U_N + U_{\text{inorg}}) - BD, \quad (4)$$

where N loss pathways are now embedded in the parameter NUE.

### Supplementary References

1. Manzoni, S., Taylor, P., Richter, A., Porporato, A. & Ågren, G. I. Environmental and stoichiometric controls on microbial carbon-use efficiency in soils. *New Phytol.* **196**, 79-91 (2012).
2. Frankena, J., Vanverseveld, H. W. & Stouthamer, A. H. Substrate and energy costs of the production of exocellular enzymes by *Bacillus-licheniformis*. *Biotechnol. Bioeng.* **32**, 803-812 (1988).