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Corresponding author(s): Yijun Qi

Reporting Summary

Nature Research wishes to improve the reproducibility of the work that we publish. This form provides structure for consistency and transparency in reporting. For further information on Nature Research policies, see Authors & Referees and the Editorial Policy Checklist.

Statistical parameters

When statistical analyses are reported, confirm that the following items are present in the relevant location (e.g. figure legend, table legend, main text, or Methods section).

n/a	Confirmed	
☐	☒	The exact sample size (*n*) for each experimental group/condition, given as a discrete number and unit of measurement
☐	☒	An indication of whether measurements were taken from distinct samples or whether the same sample was measured repeatedly
☐	☒	The statistical test(s) used AND whether they are one- or two-sided *Only common tests should be described solely by name; describe more complex techniques in the Methods section.*
☒	☐	A description of all covariates tested
☐	☒	A description of any assumptions or corrections, such as tests of normality and adjustment for multiple comparisons
☐	☒	A full description of the statistics including central tendency (e.g. means) or other basic estimates (e.g. regression coefficient) AND variation (e.g. standard deviation) or associated estimates of uncertainty (e.g. confidence intervals)
☒	☐	For null hypothesis testing, the test statistic (e.g. *F*, *t*, *r*) with confidence intervals, effect sizes, degrees of freedom and *P* value noted *Give P values as exact values whenever suitable.*
☒	☐	For Bayesian analysis, information on the choice of priors and Markov chain Monte Carlo settings
☒	☐	For hierarchical and complex designs, identification of the appropriate level for tests and full reporting of outcomes
☒	☐	Estimates of effect sizes (e.g. Cohen's *d*, Pearson's *r*), indicating how they were calculated
☐	☒	Clearly defined error bars *State explicitly what error bars represent (e.g. SD, SE, CI)*

Our web collection on statistics for biologists may be useful.

Software and code

Policy information about availability of computer code

Data collection	cutadapt v2.7, TopHat v2.0.10, cuffdiff v2.0.10, R v3.2.0, psRobot v1.2,PhaseTank v1.0,Unitas, bowite v1.0.0, perl v5.10.1 and edgeR.
Data analysis	Cutadapt2.7 was used for removing and trimming low quality reads and adapter sequences .TopHat v2.0.10 was used for RNA-seq reads mapping. bowite v.1.0.0 was used for sRNA-seq reads mapping. PhaseTank v1.0 and Unitas were used for the annotation of PHAS loci. edgeR was used for differential expression analysis of phasiRNAs. cuffdiff v2.0.10 was used for gene differential expression analysis. R v3.2.0 was used for statistical test and generating heatmaps or boxplots in this study.

For manuscripts utilizing custom algorithms or software that are central to the research but not yet described in published literature, software must be made available to editors/reviewers upon request. We strongly encourage code deposition in a community repository (e.g. GitHub). See the Nature Research guidelines for submitting code & software for further information.

Data

Policy information about availability of data

All manuscripts must include a data availability statement. This statement should provide the following information, where applicable:

- Accession codes, unique identifiers, or web links for publicly available datasets
- A list of figures that have associated raw data
- A description of any restrictions on data availability

Small RNA, degradome and mRNA sequencing datasets generated in this study can be found in the NCBI Gene Expression Omnibus under accession number GSE149800 [https://www.ncbi.nlm.nih.gov/geo/query/acc.cgi?acc=GSE149800]. All data that support the findings of this study are available from the corresponding author upon request.

Field-specific reporting

Please select the best fit for your research. If you are not sure, read the appropriate sections before making your selection.

☒ Life sciences ☐ Behavioural & social sciences ☐ Ecological, evolutionary & environmental sciences

For a reference copy of the document with all sections, see nature.com/authors/policies/ReportingSummary-flat.pdf

Life sciences study design

All studies must disclose on these points even when the disclosure is negative.

Sample size	The sample sizes are described in the methods and figure legends.
Data exclusions	No data were excluded.
Replication	All attempts at replication were successful.
Randomization	All samples were collected randomly.
Blinding	The experiments were not blinded.

Reporting for specific materials, systems and methods

Materials & experimental systems

n/a	Involved in the study
☐	☒ Unique biological materials
☒	☐ Antibodies
☒	☐ Eukaryotic cell lines
☒	☐ Palaeontology
☒	☐ Animals and other organisms
☒	☐ Human research participants

Methods

n/a	Involved in the study
☒	☐ ChIP-seq
☒	☐ Flow cytometry
☒	☐ MRI-based neuroimaging

Unique biological materials

Policy information about availability of materials

Obtaining unique materials	Correspondence and requests for materials should be addressed to Yijun Qi.