Greenhouse gas emission factors associated with rewetting of organic soils

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SUMMARY

Drained organic soils are a significant source of greenhouse gas (GHG) emissions to the atmosphere. Rewetting these soils may reduce GHG emissions and could also create suitable conditions for return of the carbon (C) sink function characteristic of undrained organic soils. In this article we expand on the work relating to rewetted organic soils that was carried out for the 2014 Intergovernmental Panel on Climate Change (IPCC) Wetlands Supplement. We describe the methods and scientific approach used to derive the Tier 1 emission factors (the rate of emission per unit of activity) for the full suite of GHG and waterborne C fluxes associated with rewetting of organic soils. We recorded a total of 352 GHG and waterborne annual flux data points from an extensive literature search and these were disaggregated by flux type (i.e. CO₂, CH₄, N₂O and DOC), climate zone and nutrient status. Our results showed fundamental differences between the GHG dynamics of drained and rewetted organic soils and, based on the 100 year global warming potential of each gas, indicated that rewetting of drained organic soils leads to: net annual removals of CO2 in the majority of organic soil classes; an increase in annual CH₄ emissions; a decrease in N₂O and DOC losses; and a lowering of net GHG emissions. Data published since the Wetlands Supplement (n = 58) generally support our derivations. Significant data gaps exist, particularly with regard to tropical organic soils, DOC and N₂O. We propose that the uncertainty associated with our derivations could be significantly reduced by the development of country specific emission factors that could in turn be disaggregated by factors such as vegetation composition, water table level, time since rewetting and previous land use history.

KEY WORDS: carbon, carbon dioxide, DOC, emission factors, methane, nitrous oxide, peat

INTRODUCTION

Organic soils store an estimated 600 Gt of carbon (C) worldwide (Page *et al.* 2011, Yu 2012), more than is currently held in the biomass of all the forests of the world (Köhl *et al.* 2015, Joosten *et al.* in press). Anthropogenic disturbance can destabilise these C stocks, often by accelerating decomposition of organic matter through drainage, which is commonly carried out to allow for conventional agricultural activities, forestry, infrastructure development or extraction of the peat.

Drained organic soils are significant sources of greenhouse gas (GHG) emissions to the atmosphere,

accounting for around 10 % of all GHG emissions from the agriculture, forestry and other land use (AFOLU) sectors (Smith *et al.* 2014). The decrease in water table levels following drainage leads to increased emissions of carbon dioxide (CO₂) (e.g. Chistotin *et al.* 2006, Maljanen *et al.* 2007, Jauhiainen *et al.* 2012, Salm *et al.* 2012, Renou-Wilson *et al.* 2014), methane (CH₄) 'hotspots' in drainage ditches (e.g. Minkkinen & Laine 2006, Schrier-Uijl *et al.* 2011, Jauhiainen & Silvennoinen 2012, Sirin *et al.* 2012, Evans *et al.* 2015), reduced CH₄ emissions from drained land surfaces (e.g. Chistotin *et al.* 2006, Wilson *et al.* 2009) and high nitrous oxide (N₂O) emissions, particularly in

association with nutrient rich organic soils (e.g. Regina *et al.* 1996, van den Pol-van Dasselaar *et al.* 1998, Ernfors *et al.* 2008). In addition, drainage increases the vulnerability of organic soils to fire (Kettridge *et al.* 2015, Turetsky *et al.* 2015) which can lead to considerable additional GHG emissions, particularly from tropical organic soils (Page *et al.* 2002). Furthermore, waterborne C losses may be accentuated following drainage (Evans *et al.* 2015).

Rewetting of drained organic soils may reduce GHG emissions and waterborne C losses. Given the development of global climate policy and the high emissions associated with drained organic soils, it has been argued that rewetting and restoration of these soils should be included in mitigation strategies (Joosten et al. 2012, IPCC 2014a). Rewetting is the deliberate action of raising the water table in soils that have previously been drained for forestry, agriculture (crop production and grazing), water supply, peat extraction and other human-related activities, in order to re-establish and maintain water saturated conditions, e.g. blocking drainage ditches, construction of bunds or disabling drainage pump facilities. Rewetting¹ can have several objectives such as nature conservation, GHG emission reductions and the promotion of leisure activities or paludiculture on saturated organic soils.

Under the United **Nations** Framework Convention on Climate Change (UNFCCC) and its Kyoto Protocol, Annex 1 countries prepare annual National Inventory Reports detailing emissions and removals from six different sectors². While emissions from some drained organic soils are reported annually, the emissions and removals (i.e. C uptake) associated with rewetted organic soils have not been included thus far owing to an absence of data and a lack of methodological guidance (IPCC 2006). However, this gap has been addressed by the recent 2013 Supplement to the 2006 Guidelines for National Greenhouse Gas Inventories: Wetlands (IPCC 2014a; hereafter referred to as the Wetlands Supplement), in which Tier 1 (default) emission factors are provided for

rewetted organic soils, disaggregated by climate region and nutrient status. The *Wetlands Supplement* provides methodological guidance for countries to report GHG emissions/removals arising from the rewetting of organic soils in their national inventory submissions. A second supplement (not discussed in this paper) provides guidance for accounting of these emissions/removals under Articles 3.3 and 3.4 of the Kyoto Protocol (second commitment period) (IPCC 2014b).

This article expands on the work relating to rewetted organic soils that was carried out for the Wetlands Supplement. Specifically, we describe here the methods and scientific approach used in the Wetlands Supplement to derive the Tier 1 emission factors for the full suite of GHG and waterborne C fluxes associated with rewetting of organic soils. We examine the robustness of the emission factors by comparing the Tier 1 values in the Wetlands Supplement with data published since that time. We compare GHG emissions and the global warming potential (GWP) of selected land use categories as defined by IPCC (2014a) under drained and rewetted conditions. Finally, we provide detailed information for countries that wish to move to higher reporting Tiers, identify current research gaps, and highlight priority areas for future research.

METHODS

In the land use sector, changes in C pools are commonly addressed using a stock-based approach: stocks are assessed at two points in time and the difference is interpreted as a flux of CO₂. However, C fluxes in organic soils are generally small relative to the total stock and are thus problematic to measure in a stock based approach. Net CO₂ emissions or removals from organic soils are more accurately measured directly as fluxes (IPCC 1996). Emissions (and removals) of the other main GHGs originating from the land use sector (CH₄ and N₂O) are commonly treated as fluxes. Fluxes are denoted here as CO_2 -C, CH_4 -C and N_2O -N. This notation is consistent with that used in the 2006 IPCC Guidelines for Greenhouse Gas Inventories (IPCC 2006). We follow the sign convention that uses the atmosphere as a reference, whereby an emission is a positive flux from the soil to the atmosphere (and a removal is a negative flux).

The focus of this article is on GHG emissions/removals associated with *only* the soil C pool in rewetted organic soils. While the C contained in the woody biomass pool may be substantial in treed peatlands, particularly in the tropics, it is outside the scope of this paper. Instead,

¹ Wetland *restoration* always aims to permanently re-establish the predisturbance ecosystem, including the hydrological and biogeochemical processes typical of water saturated soils, as well as the vegetation cover that pre-dated the disturbance (Nelleman & Corcoran 2010). Normally, the restoration of drained organic soils is accompanied by rewetting, while the restoration of undrained but otherwise disturbed wetlands may not require rewetting. *Rehabilitation*, as defined by Poopathy *et al.* (2005) and Nelleman & Corcoran (2010), can involve a large variety of practices on formerly drained organic soils, which may or may not include rewetting. For example, the re-establishment of vegetation on a drained site without rewetting is a form of site rehabilitation.

² Energy; industrial processes; solvents and other product use; agriculture; land use, land use change and forestry (LULUCF); waste.

readers are directed to methodologies contained in the 2006 IPCC Guidelines (IPCC 2006) for quantifying C stock changes in the woody biomass and dead wood pools.

It is difficult to distinguish between the other C pools³ in organic soils. Living non-woody biomass (mosses, sedges, grasses) can be hard to separate from the dead litter derived from it, and the litter can be hard to separate from the (organic) soil. For example, the separation between the live and dead portions of mosses is not always clear; nor is it clear whether recently dead mosses should be included in the litter or the soil pool. Similarly, the (organic) soil in sedge dominated and forested tropical peatlands is made up mainly of dead root material and the distinction between the soil and recently dead roots is not easily made; nor is the distinction recently dead between and live roots straightforward. The default emission factors presented in this paper are all derived from published direct flux measurements (from eddy covariance (EC) towers and/or static chambers) over organic soils with moss and/or herbaceous and/or dwarf shrub vegetation. While some publications attempt to assess changes in the aboveground biomass pool separately from changes in the other pools, most combine all pools together. Therefore, we define the composite terms CO_2 - $C_{composite}$ in [2], CH_4 - $C_{composite}$ in [3] and N_2O - $N_{composite}$ in [4], which integrate all emissions (i.e. ecosystem respiration (autotrophic and heterotrophic), CH₄ production, denitrification, nitrification) and removals (i.e. photosynthesis, CH₄ oxidation) arising from the soil and the aboveground and belowground vegetation components other than trees.

Net annual C stock change

The net annual C stock change of rewetted organic soils ΔC_R (t C ha⁻¹ yr⁻¹) is the total net loss (or gain) of C from the soil (a loss is indicated by a positive value and a gain by a negative value) resulting from the balance between emissions and removals of both CO_2 and CH_4 , including on-site and off-site components:

$$\Delta C_R = CO_2 - C_R + CH_4 - C_R \tag{1}$$

where CO_2 - C_R is the net flux of C as CO_2 (both onsite and off-site) from the rewetted organic soil (t C ha⁻¹ yr⁻¹) and CH_4 - C_R is the net flux of CH₄ from the rewetted organic soil (kg C ha⁻¹ yr⁻¹).

CO₂ emissions/removals

For carbon dioxide (CO₂) emissions/removals, we can write:

$$CO_2-C_R = CO_2-C_{composite} + CO_2-C_{DOC} + CO_2-C_{fire}$$
 [2]

where CO_2 - $C_{composite}$ denotes net CO_2 fluxes from the soil and non-tree vegetation (t C ha⁻¹ yr⁻¹), CO_2 - C_{DOC} is off-site CO_2 emissions from dissolved organic carbon exported from rewetted organic soils (t C ha⁻¹ yr⁻¹) and CO_2 - C_{fire} is C lost as CO_2 emissions from the burning of rewetted organic soils (t C ha⁻¹ yr⁻¹).

CH₄ emissions/removals

Methane (CH₄) emissions/removals from rewetted organic soils result from (a) the balance between biochemical CH₄ production and oxidation and (b) emissions of CH₄ produced by the combustion of soil organic matter during fire, and can be summarised by the equation

$$CH_4$$
- $C_R = CH_4$ - $C_{composite} + CH_4$ - C_{fire} [3]

where CH_4 - $C_{composite}$ denotes net CH₄ fluxes from the soil and non-tree vegetation (kg C ha⁻¹ yr⁻¹), and CH_4 - C_{fire} is C lost as CH₄ from the burning of rewetted organic soils (kg C ha⁻¹ yr⁻¹).

The CH₄ emission factors provided here relate to CH₄-C_{composite} only (i.e. emissions from livestock and the burning of biomass are excluded). CH₄ emissions result from the decomposition of organic soil material by microbes under anoxic conditions, which is strongly controlled by the redox potential within the soil (Fiedler & Sommer 2000) and by soil temperature (van Winden et al. 2012). Emissions also originate from the partial decay of non-tree vegetation, but since this cannot easily be separated from the organic soil the emissions are combined here as CH₄-C_{composite}. The probability of fire in rewetted organic soils is low because the water table should be near the surface, but possible soil emissions from fires are included in [3] for completeness. High spatial variation microtopography, water table depth and vegetation cover is typical of undrained organic soils and is reflected in CH₄ fluxes (Strack et al. 2006, A. Laine et al. 2007a, Riutta et al. 2007, Maanavilja et al. 2011). Rewetting recreates this natural heterogeneity to some extent, with blocked ditches forming the wetter end of the variation (Strack & Zuback 2013). For this reason, former ditches are included as a part of rewetted sites and not treated separately.

³ The six pools in AFOLU are (1) aboveground biomass, (2) belowground biomass, (3) dead wood, (4) litter, (5) soil and (6) harvested wood products.

N₂O emissions/removals

The emissions of N₂O from rewetted organic soils are controlled by the quantity of nitrogen available for nitrification and denitrification, and the redox potential. They are summarised by:

$$N_2O-N_R = N_2O-N_{composite} + N_2O-N_{fire}$$
 [4]

where N_2O - N_R denotes the net flux of N as N₂O from rewetted organic soils (kg N ha⁻¹ yr⁻¹), N_2O - $N_{composite}$ is net N₂O fluxes from the soil and non-tree vegetation (kg N ha⁻¹ yr⁻¹), and N_2O - N_{fire} is N lost as N₂O from the burning of rewetted organic soils (kg N ha⁻¹ yr⁻¹). Published data are currently insufficient to develop default N₂O emission factors for the burning of organic soils (see Chapter 2, IPCC 2014a). Therefore, N_2O - N_{fire} is not considered further here.

Derivation of emission factors

An extensive literature review was conducted to collate all GHG (CO₂, CH₄, N₂O) and DOC studies that were available at the time the *Wetlands Supplement* was prepared (i.e. 2013) for (1) rewetted organic soils (includes rewetted, restored and wet managed sites) and (2) natural/undrained organic soils (to be used as proxies for rewetted soils, see criteria below). Laboratory and manipulation experiments were excluded. Literature sources included both peer reviewed and 'grey literature' (i.e. not peer reviewed) studies. In the case of the latter, we reviewed the studies and expert judgement was exercised as to whether they were scientifically acceptable for inclusion. In total, three grey literature studies were included.

No studies exist on rewetted tropical sites with the water table close to the surface. For temperate and boreal sites we plotted annual CO₂ and CH₄ fluxes against the mean water table level (MWTL) (positive values upwards from the soil surface) for both natural/undrained soils and rewetted soils to assess whether natural/undrained organic soils could function as proxies for rewetted organic soils. In temperate regions MWTL was calculated over one year where the flux measurements covered the full 12 months, while in boreal regions the MWTL applied to the growing season only. The nonnormally distributed CH₄ fluxes (assessed using the Kolmogorov-Smirnov test) were log transformed prior to regression analyses. Fitted linear regression lines (CO₂ and $log_{10}CH_4$ fluxes = $a + (b \times MWTL)$) were compared for each climate zone. Differences between the undrained and rewetted groups were compared using General Linear Models (IBM SPSS Statistics for Windows, Version 21.0. Armonk, NY,

USA) to examine the homogeneity of the regression slopes. The 95 % confidence intervals of the intercepts (parameter *a*) were also compared.

All studies included in the database reported GHG flux estimates using either static chamber or EC techniques. The chamber method involves the measurement of gas fluxes at high spatial resolution and is widely employed in circumstances where vegetation is either short (i.e. of low stature) or absent. EC towers are typically used at sites that are relatively flat and homogeneous, which includes open and treed organic soils. For a more detailed description of both methodologies see Alm *et al.* (2007).

A detailed database of annual GHG fluxes was then constructed to evaluate the main drivers of GHG dynamics in rewetted organic soils. When available, the following attributes were extracted from the literature source and included in the database for analysis: climate zone as defined by IPCC (2006), nutrient status⁴, mean and median water table level (as well as minimum and maximum values), soil pH, thickness of the organic soil layer, C/N quotient, degree of humification, soil moisture, soil bulk density, plant cover and species or functional groups, previous land use and time since rewetting. The criteria for inclusion in the database were as follows:

- (1) The study reported GHG fluxes from rewetted organic soils, abandoned and spontaneously rewetted organic soils, and natural (undrained) organic soils. Natural sites with MWTL lower than -30 cm were designated as 'not wet', and were not included in the final database. In other words, only natural sites with an annual or seasonal MWTL of -30 cm or shallower (i.e. closer to or above the soil surface) were deemed suitable as proxies for rewetted sites since the MWTL recorded at all the rewetted sites in our database was at or shallower than -30 cm. Studies from rewetted sites with MWTL more than 10 cm above the soil surface were not included either, as they were judged to refer to flooded land. Flooded land is considered a separate type of land in IPCC terms (IPCC 2006).
- (2) The study had to report either seasonal or annual GHG fluxes. Studies in the database that reported

⁴ Nutrient poor organic soils (bog) predominate in boreal regions, while in temperate regions nutrient rich (fen) sites are more common. In many cases, nutrient poor organic soil layers are underlain by nutrient rich layers; in some situations, after industrial extraction of the nutrient poor top layers the rewetted residual soil layers may be considered nutrient rich due to the influence of groundwater and the high nutrient status of the bottom layers.

daily flux values were not used, as upscaling to annual flux values could have led to very high errors. However, non-annualised CH₄ flux values were used for tropical sites as annual data from those sites are scarce and seasonality is either absent or relates to wet and dry seasons only. During the dry season some tropical sites show very large (>1 m) drops in water table level. We discarded the measurements made during these times because the conditions cannot be deemed wet, and accepted that the omission of data for naturally dry periods may result in slight overestimation of the CH₄ emission factor. In boreal sites, seasonal CH₄ fluxes (typically May to October) were converted to annual fluxes by assuming that an additional 15 % of flux occurs in the non-growing season (Saarnio et al. 2007). For CO₂, seasonal flux data were converted to annual fluxes by adding 15 % to the seasonal ecosystem respiration data from each study (Saarnio et al. 2007) and making the assumption that no photosynthesis occurs under snow. This adjustment may result in a slight overestimation of losses outwith the growing season because photosynthesis (and hence C uptake) may occur for a short time outside the period covered by seasonal studies. For studies where ecosystem respiration data were not explicitly reported, a value of 0.30 t CO₂-C ha⁻¹ (30g CO₂-C m⁻²) for non-growing-season respiration (Saarnio et al. 2007).

- (3) Studies had to indicate a *MWTL* for each annual GHG flux reported. In some cases, the GHG flux value was accepted for inclusion on the basis that water table information was available from other publications.
- (4) For studies using the EC technique, care was taken not to use annual CO₂ fluxes that included accumulation of C into the tree biomass pool (e.g. in the case of treed organic soils) as this would have resulted in double counting under IPCC rules. As such, our derived default emission factors for CO₂ exclude CO₂ uptake into the tree biomass.
- (5) Rewetting as a management practice is in its infancy in the tropics, and while projects to rehabilitate drained peatlands are being initiated in south-east Asia, there are no published flux measurement data for successfully rewetted tropical organic soils from which to derive emission factors. Therefore, a default emission factor for rewetted tropical organic soils was developed based on surrogate data. Subsidence measurements provide a good measure of C

losses from drained organic soils (see Chapter 2 in IPCC 2014a) and in tropical organic soils subsidence is near zero when the water table approaches the surface (Hooijer *et al.* 2012, see also Couwenberg *et al.* 2010). In light of the available evidence, the Tier 1 default emission factor was set at 0 t CO₂-C ha⁻¹ yr⁻¹. This value is consistent with observations of subsidence and reflects the fact that rewetting effectively stops soil organic matter oxidation but does not necessarily re-establish the soil C sink function.

Data treatment

In the database, flux values were standardised to the following units; tCO₂-C ha⁻¹ yr⁻¹, kg CH₄-C ha⁻¹ yr⁻¹, t C ha⁻¹ yr⁻¹ (for DOC) and kg N₂O-N ha⁻¹ yr⁻¹. For multi-year studies from the same site, annual flux estimates were averaged over the years. Emission factors were calculated as mean fluxes, with 95 % confidence intervals calculated for each of the categories. In order to examine the robustness of the derived emission factor values, we conducted a similar literature search for publications that might have been missed in the original literature search and for new datasets published since the *Wetlands Supplement*.

Comparison with drained organic soils

To assess the impact of rewetting on GHG dynamics in organic soils, the emission factors derived in Chapter 2 of the *Wetlands Supplement* (IPCC 2014a) for drained land use categories were compared to the emission factors derived here for their rewetted counterparts. The net GHG emissions, based on the global warming potential (GWP; t CO₂-eq ha⁻¹ yr⁻¹) of each gas, were calculated for the land use categories under drained and rewetted conditions. CH_4 and N_2O fluxes were converted to CO_2 equivalents according to their GWP on a 100-year timescale including climate—carbon feedbacks: $CH_4 = 34$ and $N_2O = 298$ (Myhre *et al.* 2013).

RESULTS

Undrained sites as proxies

The relationships between *MWTL* and CO₂/CH₄ fluxes were very similar for undrained and rewetted sites in the boreal and temperate climate zones (Figure 1, Figure 2). In the boreal zone, the change in magnitude of the CO₂ flux *per* unit change in *MWTL* was small (Figure 1a), whereas it was more pronounced in the temperate zone (Figure 1b). Variance was clearly larger in the temperate data than in the boreal data. CH₄ fluxes in both climate

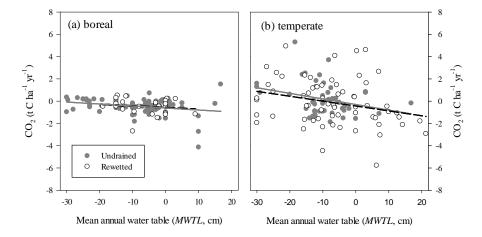


Figure 1. Relationship between annual carbon dioxide (CO₂) flux (t C ha⁻¹ yr⁻¹) and mean water table level (MWTL, cm) for undrained and rewetted organic soils in (a) boreal and (b) temperate climate zones. Solid grey and dashed lines are the regression lines for the undrained and rewetted sites respectively. Regression equations and parameters are shown in Table 1. Negative MWTL indicates mean water table level below the soil surface and positive MWTL indicates mean water table above the soil surface. Negative CO₂ values indicate annual CO₂ removals and positive values indicate annual CO₂ emissions.

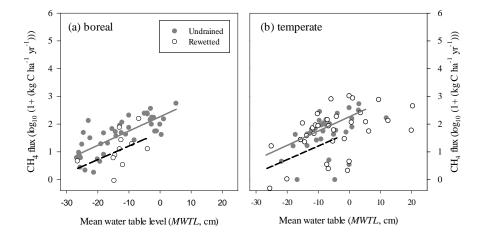


Figure 2. Relationships between annual methane (CH₄) fluxes ($\log_{10}(1 + (kg C ha^{-1} yr^{-1}))$) and mean water table level (*MWTL*, cm) for undrained and rewetted organic soils in (a) boreal and (b) temperate climate zones. Solid grey and dashed lines are the regression lines for the undrained and rewetted sites respectively. Regression equations and parameters are shown in Table 1. Negative *MWTL* indicates mean water table level below the soil surface and positive *MWTL* indicates mean water table above the soil surface. Positive CH₄ values indicate annual emissions and negative values indicate annual removals.

zones showed strong sensitivity to changes in *MWTL*, with lower fluxes observed in conjunction with deeper water table levels (Figure 2). No significant difference in the homogeneity of regression slopes was observed (Table 1) and the 95 % confidence intervals of the intercepts (parameter *a*) overlapped in comparable datasets; so we concluded that undrained sites can, for the purposes of emission factor calculations, act as

proxies for rewetted sites with the same *MWTL*, and thereafter we combined the two datasets. Moreover, given the observed similarity between rewetted and undrained soils in the boreal and temperate climate zones, in the absence of existing data we also made the highly generalised assumption that, for the derivation of CH₄ and N₂O emission factors, tropical undrained organic soils can act as proxies for tropical rewetted organic soils.

Table 1. Results of General Linear Models (model equations: flux = $a + (b \times MWTL)$) used to test for homogeneity of regression slopes between undrained and rewetted sites in the boreal and temperate climate zones. Test results are given as F and p values. Standard errors of the model parameters are shown in parentheses. Note: sample size (n) includes all annual flux measurements (i.e. not averaged multi-year datasets from the same site) recorded in the *Wetlands Supplement* database and, therefore, differs from the sample sizes described in Figure 3.

		Sample size	Sample size Model parameters				
		n	a	\boldsymbol{b}	F	p	
CO ₂			(t C ha ⁻¹ yr ⁻¹)				
D 1	Undrained	82	-0.61 (0.10)	-0.02 (0.01)	0.03	0.90	
Boreal	Rewetted	26	-0.58 (0.18)	-0.02 (0.02)	0.02		
T	Undrained	52	-0.29 (0.28)	-0.05 (0.02)	0.03	0.86	
Temperate	Rewetted	64	-0.43 (0.29)	-0.04 (0.02)		0.80	
CH ₄			(log ₁₀ (1+(kg C ha ⁻¹ yr ⁻¹)))				
D1	Undrained	49	2.27 (0.11)	0.052 (0.007)	0.01	0.92	
Boreal	Rewetted	15	1.70 (0.45)	0.049 (0.033)	0.01	0.92	
Tomoroto	Undrained	47	1.99 (0.15)	0.043 (0.016)	0.10	0.76	
Temperate	Rewetted	38	1.88 (0.14)	0.036 (0.012)		0.70	

Data distribution

A total of 123 (CO₂), 164 (CH₄), 36 (N₂O) and 29 (DOC) data entries satisfied the criteria outlined above and were included in the final database (Figure 3). Data entries for CO₂ and CH₄ were relatively evenly spread between the boreal and temperate zones, while no CO₂ entries and only a small number (11) of CH₄ entries were recorded for the tropical zone. In the Wetlands Supplement, only two N₂O entries were reported for rewetted organic soils (Hendriks et al. 2007, Wilson et al. 2013), and we provide here a further 32 data entries mainly from the temperate and boreal zones. DOC entries were found for all three climate zones. In most cases (with the exceptions of tropical data and DOC entries), the data could be further disaggregated by nutrient status (i.e. nutrient poor (bog), nutrient rich (fen)) (Figure 3). Largely due to the small number of data points within any given category, there was insufficient evidence to support the disaggregation of data by additional site conditions, previous land use, time since rewetting or drainage status (i.e. undrained and rewetted).

The CO_2 flux data were normally distributed (Shapiro-Wilk test; p > 0.05) when disaggregated by climate zone (Figure 4a). The range of values was markedly wider in the temperate zone data (-4.4 to 4.78 t C ha⁻¹ yr⁻¹) than in the boreal data (-2.68 to 1.48 t C ha⁻¹ yr⁻¹). The CH_4 flux data for both boreal and temperate zones had a log normal distribution characterised by a high number of flux values close

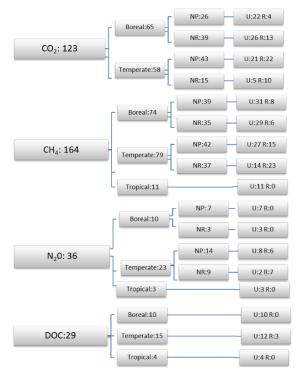
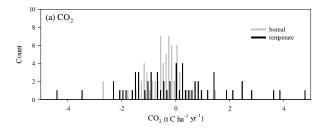
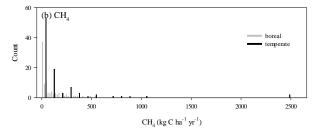
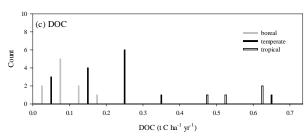


Figure 3. Number of data entries (see main text for inclusion criteria) used to derive carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O) and dissolved organic carbon (DOC) emission factors. Entries are disaggregated by climate zone (boreal, temperate and tropical), nutrient status (NP=nutrient poor, NR=nutrient rich) and drainage status (U=undrained, R=rewetted).







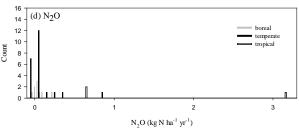


Figure 4. Frequency distributions of (a) carbon dioxide (CO_2 ; t C ha⁻¹ yr⁻¹), (b) methane (CH_4 ; kg C ha⁻¹ yr⁻¹), (c) dissolved organic carbon (DOC; t C ha⁻¹ yr⁻¹) and (d) nitrous oxide (N_2O ; kg N ha⁻¹ yr⁻¹) fluxes in undrained and rewetted organic soils in the boreal, temperate and tropical (DOC and N_2O) climate zones. Negative values indicate annual removals and positive values indicate annual emissions.

to zero together with some very high values (Figure 4b). As with the CO_2 data, the range of CH_4 flux values was larger in the temperate zone than in the boreal (Figure 4b). DOC data were normally distributed (Shapiro-Wilk test; p > 0.05) in all three climate zones (Figure 4c), with the widest range of values observed in the temperate zone data (0.05 to 0.61 t C ha⁻¹ yr⁻¹). Similarly, N_2O flux values were mainly congregated around zero with the exception of one high value from a sago (*Metroxylon sagu*) plantation in the tropical zone (Figure 4d).

Emission factors

CO_2 - $C_{composite}$

The CO_2 - $C_{composite}$ values varied considerably across climate zones and nutrient status (Table 2). Boreal nutrient rich sites showed the highest annual CO_2 removals at 0.55 t C ha⁻¹ yr⁻¹ and temperate nutrient rich sites showed the highest annual emissions of 0.50 t C ha⁻¹ yr⁻¹. Boreal and temperate nutrient poor sites showed CO_2 removal values of 0.34 and 0.24 t C ha⁻¹ yr⁻¹ respectively. Uncertainty associated with the CO_2 - $C_{composite}$ values was lowest for boreal nutrient rich sites (± 40 %) and highest in the temperate nutrient rich sites (± 242 %).

CH₄-C_{composite}

The lowest emissions were observed in the boreal nutrient poor and tropical sites (41 kg C ha⁻¹ yr⁻¹) and the highest emissions were seen in the temperate nutrient rich sites (216 kg C ha⁻¹ yr⁻¹). Associated uncertainty was very high across all groups (Table 2).

CO_2 - C_{DOC}

The DOC data did not support disaggregation by nutrient status. DOC flux values were 0.08, 0.26 and 0.57 t C ha⁻¹ yr⁻¹ from the boreal, temperate and tropical zones, respectively (Table 3). The parameter Frac_{DOC CO2} sets the proportion of DOC exported from organic soils that is ultimately emitted as CO₂. A value of zero would coincide with all the DOC export being deposited in stable forms in lake or marine sediments; as this would simply represent a translocation of C between stable stores, it would not need to be estimated. However, most data on DOC processing indicate that a high proportion is converted to CO₂ in headwaters, rivers, lakes and coastal seas (IPCC 2014a). A value of 0.9 is proposed for Frac_{DOC_CO2} with an uncertainty range of 0.8 to 1 (IPCC 2014a, Evans et al. 2015). This resulted in CO₂-C_{DOC} values of 0.08, 0.24 and 0.51 t C ha⁻¹ yr⁻¹ for the boreal, temperate and tropical zones, respectively (Table 3).

N_2O - $N_{composite}$

As the sample sizes were low, it was not possible to derive a robust N_2O - $N_{\text{composite}}$ value disaggregated by nutrient status (Table 4). Values for the boreal and temperate zones were very similar (0.06–0.07 kg N ha⁻¹ yr⁻¹). Average emissions from the tropical zone were higher at 0.94 kg N ha⁻¹ yr⁻¹ but displayed very high uncertainty due to the very small sample size (n = 5) and the inclusion of a single high data point (see Melling *et al.* 2007).

Table 2. Emission factors for carbon dioxide (CO_2 - $C_{composite}$: t C ha⁻¹ yr⁻¹) and methane (CH_4 - $C_{composite}$: kg C ha⁻¹ yr⁻¹) in wet organic soils, and associated uncertainty ranges (95 % confidence intervals). Emission factors disaggregated by climate zone and by nutrient status where appropriate. Positive emission factors indicate emissions to the atmosphere and negative values indicate removals from the atmosphere.

Climate	Nutrient	CO ₂ -C _{composite}	95 % range	CH4-C _{composite}	95 % range			
zone	status	(t C]	ha ⁻¹ yr ⁻¹)	(kg C ha ⁻¹ yr ⁻¹)				
Domool*	Poor	-0.34	-0.59 to -0.09	41	0.5 to 246			
Boreal*	Rich	-0.55	-0.77 to -0.34	137	0 to 493			
Tommonoto**	Poor	-0.23	-0.64 to +0.18	92	3 to 445			
Temperate**	Rich	0.50	-0.71 to +1.71	216	0 to 856			
Tropical***		0		41	7 to 134			

^{*} CO₂-C_{composite} derived from Alm et al. 1997, J. Laine et al. 1997, Suyker et al. 1997, Bubier et al. 1999, Komulainen et al. 1999, Soegaard & Nordstroem 1999, Tuittila et al. 1999, Waddington & Price 2000, Waddington & Roulet 2000, Whiting & Chanton 2001, Heikkinen et al. 2002, Harazono et al. 2003, Nykänen et al. 2003, Yli-Petäys et al. 2007, Kivimäki et al. 2008, Nilsson et al. 2008, Sagerfors et al. 2008, Aurela et al. 2009, Drewer et al. 2010, Soini et al. 2010, Maanavilja et al. 2011.

CH₄-C_{composite} derived from Bartlett & Harriss 1993, Dise et al. 1993, Shannon & White 1994, Flessa et al. 1997, Augustin & Merbach 1998, Waddington & Price 2000, Wickland 2001, Wild et al. 2001, Augustin 2003, Sommer et al. 2004, von Arnold 2004, Cleary et al. 2005, Drösler 2005, Nagata et al. 2005, Augustin et al. 2006, Bortoluzzi et al. 2006, Hendriks et al. 2007, Jungkunst & Fiedler 2007, Roulet et al. 2007, Scottish Executive 2007, Nilsson et al. 2008, Tauchnitz et al. 2008, Wilson et al. 2009, Couwenberg et al. 2011, Glatzel et al. 2011, Koehler et al. 2011, Beetz et al. 2013, Drösler et al. 2013, Wilson et al. 2013.

Table 3. Emission factors for dissolved organic carbon (DOC: t C ha⁻¹ yr⁻¹) and CO_2 - C_{DOC} (t CO₂-C ha⁻¹ yr⁻¹) and associated uncertainty ranges (95 % confidence intervals). Note rounding artefact on DOC values for boreal climate zone.

Climata mana	DOC	95 % range	CO ₂ -C _{DOC}	95 % range			
Climate zone	(t C	ha ⁻¹ yr ⁻¹)	$(t\ CO_2\text{-C ha}^{-1}\ yr^{-1})$				
Boreal*	0.08	0.06 to 0.11	0.08	0.05 - 0.11			
Temperate**	0.26	0.17 to 0.36	0.24	0.14 - 0.36			
Tropical***	0.57	0.49 to 0.64	0.51	0.40 - 0.64			

^{*} Derived from Koprivnjak & Moore 1992, Moore et al. 2003, Kortelainen et al. 2006, Ågren et al. 2008, Nilsson et al. 2008, Jager et al. 2009, Rantakari et al. 2010, Juutinen et al. 2013.

CH₄-C_{composite} derived from the following source material Clymo & Reddaway 1971, Verma et al. 1992, Bubier et al. 1993, Nykänen et al. 1995, J. Laine et al. 1996, Alm et al. 1997, Komulainen et al. 1998, Tuittila et al. 2000, Waddington & Roulet 2000, Whiting & Chanton 2001, Gauci et al. 2002, Yli-Petäys et al. 2007, Drewer et al. 2010, Juottonen et al. 2012, Urbanová 2012, Strack & Zuback 2013.

^{**} CO₂-C_{composite} derived from Shurpali et al. 1995, Lafleur et al. 2001, Wickland 2001, Aurela et al. 2002, Schulze et al. 2002, Petrone et al. 2003, Roehm & Roulet 2003, Billett et al. 2004, Drösler 2005, Nagata et al. 2005, Bortoluzzi et al. 2006, Hendriks et al. 2007, Jacobs et al. 2007, Lund et al. 2007, Riutta et al. 2007, Roulet et al. 2007, Wilson et al. 2007, Cagampan & Waddington 2008, Golovatskaya & Dyukarev 2009, Kurbatova et al. 2009, Drewer et al. 2010, Waddington et al. 2010, Adkinson et al. 2011, Couwenberg et al. 2011, Koehler et al. 2011, Christensen et al. 2012, Urbanová 2012, Drösler et al. 2013, Herbst et al. 2013, Strack & Zuback 2013, Wilson et al. 2013.

^{***} For tropical rewetted organic soils where decayed organic material is not oxidised due to saturated conditions. CH₄-C_{composite} derived from Inubushi et al. 1998, Hadi et al. 2001, Jauhiainen et al. 2001, Jauhiainen et al. 2004, Furukawa et al. 2005, Hadi et al. 2005, Jauhiainen et al. 2005, Jauhiainen et al. 2008, Melling et al. 2012, Pangala et al. 2013.

^{**} Derived from Urban et al. 1989, Kolka et al. 1999, Clair et al. 2002, Moore et al. 2003, Dawson et al. 2004, Roulet et al. 2007, O'Brien 2009, Strack et al. 2008, Waddington et al. 2008, Koehler et al. 2009, Billet et al. 2010, di Folco & Kirkpatrick 2011, Dinsmore et al. 2011, Koehler et al. 2011, Strack & Zuback 2013, Turner et al. 2013.

^{***} Derived from Zulkifli 2002, Alkhatib et al. 2007, Baum et al. 2007, Yule & Gomez 2009, Moore et al. 2013.

Table 4. Emission factors for nitrous oxide ($N_2O-N_{composite}$; kg N ha⁻¹ yr⁻¹) in rewetted organic soils and associated uncertainty range (95 % confidence intervals).

Climate zone	$N_2 O extstyle - N_{composite}$ (kg N h	95 % range a ⁻¹ yr ⁻¹)				
Boreal*	0.06	0.00 to 0.14				
Temperate**	0.07	-0.03 to 0.14				
Tropical***	0.94	-0.03 to 1.90				

^{*}Derived from Martikainen et al. 1995, Nykänen et al. 1995, J. Laine et al. 1996, Drewer et al. 2010, Salm et al. 2012.

Robustness of EF derivation

We examined the robustness of the CO₂ and CH₄ emission factors by comparing the values derived above for the Wetlands Supplement with data published since that time (Figure 5). The variance in the new CO₂ and CH₄ values was high, but lay within that of the original dataset. New values for undrained and rewetted sites did not differ significantly from the respective original datasets (Figure 5). The majority of the new CO₂ data values were negative (i.e. CO₂ removal). Whereas the original dataset provided a positive (i.e. CO₂ emission) CO_2 - $C_{composite}$ value for temperate nutrient rich sites, the new data indicate that this may have been an overestimation of CO₂ emissions from these sites (Figures 5a and 6). For both CO2 and CH4, the updated mean flux values (calculated from both the Wetlands Supplement data and the new data) for each of the five land types was within the 95 % confidence intervals of the original emission factors (Table 5).

Comparison with drained organic soils

CO₂ emissions decreased considerably following rewetting of drained organic soils (Figure 6a and Table 5). In contrast, CH₄ emissions were much higher following rewetting (Figure 6b and Table 5) and were also characterised by very high variability (Figure 6b). N₂O emissions were considerably reduced following rewetting (Figure 6c). The soil GWP was largely dominated by CH₄ emissions in the rewetted sites, and by CO₂ emissions in the

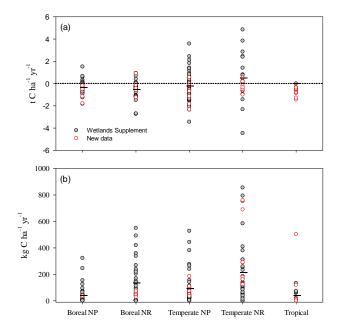


Figure 5. (a) Carbon dioxide (CO₂; t C ha⁻¹ yr⁻¹) and (b) methane (CH₄; kg C ha⁻¹ yr⁻¹) fluxes disaggregated by climate zone and nutrient status (NP=nutrient poor, NR=nutrient rich). Negative values indicate annual removals and positive values indicate annual emissions. *Wetlands Supplement* data are shown as grey circles and new data as red circles. Black horizontal line indicates the mean value (derived emission factor) calculated for the *Wetlands Supplement* data.

For literature used in the derivation of emission factors for the Wetlands Supplement (grey circles), see Tables 2 and 3. New CO2 values taken from Neuzil 1997, Page et al. 2004, Chimner & Karberg 2008, Lähteenoja et al. 2009, Dommain et al. 2011, Lähteenoja et al. 2012, Lund et al. 2012, Beetz et al. 2013, Gažovič et al. 2013, Koebsch et al. 2013a, Olson et al. 2013, Urbanová et al. 2013b, Campbell et al. 2014, Cliche Trudeau et al. 2014, Humphreys et al. 2014, McVeigh et al. 2014, Peichl et al. 2014, Strack et al. 2014, Aurela et al. 2015, Dommain et al. 2015, Günther et al. 2015, Helfter et al. 2015, Hribljan et al. 2015, Kareksela et al. 2015, Levy & Gray 2015, Lund et al. 2015, Minke et al. 2015, Vanselow-Algan et al. 2015, C.D. Evans et al. in preparation, D. Wilson unpublished data. New CH4 values taken from Inubushi et al. 2003, Melling et al. 2005, Rinne et al. 2007, Hirano et al. 2009, Long et al. 2010, Forbrich et al. 2011, Cliche Trudeau et al. 2013, Gažovič et al. 2013, Huth et al. 2013, Juszczak & Augustin 2013, Koebsch et al. 2013b, Nadeau et al. 2013, Olson et al. 2013, Urbanová et al. 2013a, Urbanová et al. 2013b, Adji et al. 2014, Ballantyne et al. 2014, Cooper et al. 2014, Günther et al. 2014, Strack et al. 2014, Beyer & Höper 2015, Goodrich et al. 2015, Koebsch et al. 2015, Levy & Gray 2015, Minke et al. 2015.

drained sites, although N_2O emissions were also significant in the latter (Table 5). Both the drained and rewetted sites had a net warming effect on the

^{**}Derived from Wild et al. 2001, Drösler 2005, Nagata et al. 2005, Hendriks et al. 2007, Tauchnitz et al. 2008, Drewer et al. 2010, Beetz et al. 2013, Juszczak & Augustin 2013, Wilson et al. 2013, Beyer & Höper 2015, Günther et al. 2015, Minke et al. 2015, Vanselow-Algan et al. 2015.

^{***}Derived from Inubushi *et al.* 2003, Melling *et al.* 2007, D. Murdiyarso unpublished data.

Table 5. Global warming potential (GWP) for drained and rewetted (presented here using the derived value from the *Wetlands Supplement* and an updated value that incorporates the new data published post 2013) organic soils for selected land use categories as defined by IPCC (2014a). Methane (CH₄) fluxes include emissions from ditches and were calculated using the default ditch area provided by IPCC (2014a). CH₄ and nitrous oxide (N₂O) fluxes are converted to CO₂ eq. (t CO₂-eq ha⁻¹ yr⁻¹) according to their GWPs on a 100-year timescale including climate–carbon feedbacks: CH₄ = 34 and N₂O = 298 (Myhre *et al.* 2013). Positive values indicate a net warming effect on the climate and negative values indicate a net cooling effect. ER = emission reduction, NR = nutrient rich, NP = nutrient poor, DD = deeply drained, SD = shallow drained. Values in bold indicate the dominant GHG within each land use category.

	Landras satesam	Drained				Rewetted				Rewetted (updated)								
	Land use category	CO_2	DOC	CH_4	N_2O	GWP	CO_2	DOC	CH_4	N_2O	GWP	ER	CO_2	DOC	CH_4	N_2O	GWP	ER
1	Forest Land NP	0.92	0.44	0.42	0.10	1.88	-1.25	0.29	1.86	0	0.90	0.98	-1.52	0.29	1.87	0.03	0.67	1.21
	Forest Land NR	3.41	0.44	0.25	1.50	5.60	-2.02	0.29	6.21	0	4.48	1.12	-1.93	0.29	5.64	0.03	4.03	1.57
boreal	Cropland	28.97	0.44	1.98	6.09	37.48	-2.02	0.29	6.21	0	4.48	33.00	-1.93	0.29	5.64	0.03	4.03	33.45
٩	Grassland	20.90	0.44	2.03	4.45	27.82	-2.02	0.29	6.21	0	4.48	23.34	-1.93	0.29	5.64	0.03	4.03	23.79
	Peat extraction	10.27	0.44	1.12	0.14	11.97	-1.25	0.29	1.86	0	0.91	11.06	-1.52	0.29	1.87	0.03	0.67	11.30
	Forest Land NP	9.53	1.14	0.27	1.31	12.25	-0.84	0.88	4.17	0	4.21	8.04	-1.22	0.88	4.09	0.03	3.78	8.47
	Forest Land NR	9.53	1.14	0.27	1.31	12.25	1.83	0.88	9.79	0	12.50	-0.25	0.96	0.88	10.7	0.03	12.57	-0.32
ate	Cropland	28.97	1.14	1.98	6.09	38.18	1.83	0.88	9.79	0	12.50	25.68	0.96	0.88	10.7	0.03	12.57	25.61
temperate	Grassland NP	19.43	1.14	2.04	2.01	24.62	-0.84	0.88	4.17	0	4.21	20.41	-1.22	0.88	4.09	0.03	3.78	20.84
ten	Grassland NR, DD	22.37	1.14	2.50	3.84	29.85	1.83	0.88	9.79	0	12.50	17.35	0.96	0.88	10.7	0.03	12.57	17.28
	Grassland NR, SD	13.20	1.14	2.16	0.75	17.25	1.83	0.88	9.79	0	12.50	4.75	0.96	0.88	10.7	0.03	12.57	4.68
	Peat extraction	10.27	1.14	1.12	0.14	12.67	-0.84	0.88	4.17	0	4.21	8.46	-1.22	0.88	4.09	0.03	3.78	8.89
cal	Plantation	55.00	3.01	1.58	0.56	60.15	0.00	2.09	1.86	0	3.95	56.20	0.00	2.09	2.77	0.44	5.30	54.85
tropical	Cropland	51.33	3.01	1.77	2.34	58.45	0.00	2.09	1.86	0	3.95	54.50	0.00	2.09	2.77	0.44	5.30	53.15

Note that CO₂ and DOC values for Rewetted (updated) are the same as Rewetted for tropical land use categories, and that GHG and GWP values are for soil emissions/removals and do not take into account C emissions/removals associated with the woody biomass pool.

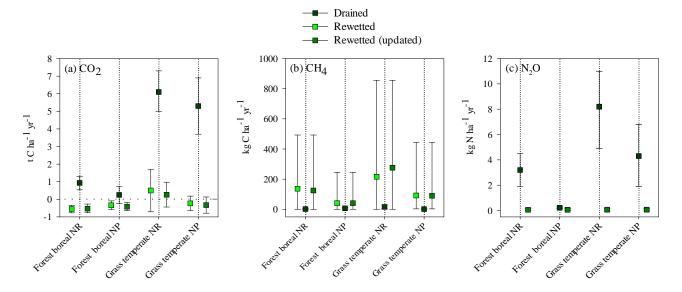


Figure 6. Mean annual (a) carbon dioxide (CO_2 ; t C ha⁻¹ yr⁻¹), (b) methane (CH_4 ; kg C ha⁻¹ yr⁻¹) and (c) nitrous oxide (N_2O ; kg N ha⁻¹ yr⁻¹) emission factors for drained (values taken from IPCC 2014a, Chapter 2) and rewetted (presented using the derived value from the *Wetlands Supplement* and an updated value that incorporates the new data published post 2013) organic soils for selected land use categories as defined by IPCC (2014a). Error bars represent the 95 % confidence intervals. Positive values indicate annual emissions and negative values indicate annual removals. NR = nutrient rich, NP = nutrient poor.

climate, although rewetting did result in large emissions reductions across most land use categories (Table 5). However, higher emissions were estimated from the rewetted temperate nutrient rich forest sites compared to their drained counterparts, an apparent anomaly caused by the lack of disaggregation by nutrient status in the drained sites (due to a low sample size), compounded by disaggregation in the rewetted sites.

DISCUSSION

With the exception of temperate nutrient rich organic soils, all rewetted organic soils were estimated to be net CO₂ sinks, although the inclusion of the most recent data suggests that CO₂ emissions from temperate nutrient rich soils may be much lower than those derived from the original dataset, with many studies indicating a net CO₂ sink (Figure 5a). Since undrained temperate nutrient rich organic soils must (in order to exist) have acted as net CO₂ sinks during the course of their formation, it seems reasonable to assume that a successfully rewetted nutrient rich peatland should also ultimately act as a CO₂ sink, or at least cease to act as a CO₂ source. The positive emission factor associated with this category may therefore be a consequence of incorporating data from studies

undertaken on incompletely rewetted sites, sites at which the natural peat-forming vegetation has not re-established, or recently rewetted sites that are still undergoing transitional changes, for example the decomposition of a residual biomass pool. Inclusion of other data (for example, core-based C accumulation rates from undrained sites or additional flux data from sites that have been rewetted for longer time periods) may help to redress this issue.

Data on net CO₂ fluxes from successfully rewetted tropical organic soils are completely lacking, and data on the CO₂ balance of undrained tropical organic soils are also scarce. Some of the peat swamps in this area may have been degrading naturally for the past 2000 years (Dommain et al. 2014). Yet, most tropical peatlands are a net sink of CO₂ (Page et al. 2004, Lähteenoja et al. 2009, Dommain et al. 2011, Lähteenoja et al. 2012, Dommain et al. 2015), displaying the highest longterm accumulation rates of peatlands worldwide (Dommain et al. 2011, Dommain et al. 2015). Although the C accumulation data for undrained tropical peatlands (Figure 5) indicate a net sink, the re-establishment of such a sink after rewetting may present a considerable challenge. As such, the default emission factor of 0 t CO₂-C ha⁻¹ yr⁻¹ (Table 2) probably applies to best case rewetting scenarios only.

The removals of CO₂ in rewetted organic soils are in sharp contrast to the high emissions associated with drained organic soils (Table 5 and Figure 6). Moreover, our derived values for DOC losses (Table 3) are lower than those reported for drained organic soils (Evans et al. 2015). In addition, N₂O emissions in rewetted soils were very low across all climate zones (Figure 5), although rewetting does result in strongly increased CH₄ emissions following the reversal of drainage (Table 5 and Figure 6b). However, rewetting in general represents a significant climate change mitigation action as a result of (a) the considerable decrease in CO₂ emissions and (b) the accompanying reduction of N₂O emissions (with its high global warming potential) relative to drained organic soils (Table 5 and Figure 6c).

Uncertainties

GHG emissions/removals were characterised by both variations within and between the disaggregated groups (Figures 5). Considerable uncertainty is attached to individual data points used in the derivation of the emission factors as most of the studies in the database are generally of a short duration (1–2 years) and do not take into account the longer-term natural variation, a feature captured in long-term datasets (e.g. Roulet et al. 2007, McVeigh et al. 2014, Aurela et al. 2015, Helfter et al. 2015). Uncertainty is reduced by using the mean value of multi-year data from the same site and by averaging over multiple sites in each disaggregated group.

The large uncertainties associated with the derived emission factors indicate that individual rewetted and undrained sites may considerably in terms of their current abiotic and biotic conditions and resulting vegetation cover. On the one hand, the variation relates to spatial variation found within the various study sites. For example, following rewetting a site may develop as a mosaic of microsites, both vegetated and nonvegetated, characterised by differences in vegetation composition, productivity and MWTL, consequent variations in the magnitude and direction of GHG fluxes (Tuittila et al. 1999, Wilson et al. 2013). On the other hand, variation between sites can be even larger. Nutrient rich sites in particular display a wider range of flux values between sites than nutrient poor sites (Figure 5), which can be explained by their high hydrological, biogeochemical and botanical diversity. example, plant associations in rich fens are diverse, ranging from brown moss dominated to sedge stands and reed beds, whereas nutrient poor temperate and boreal bogs may support a more limited range of plant assemblages. The wide range of flux values in nutrient rich organic soils can also be explained by the diversity of previous land-uses, as nutrient rich organic soils tend to have been used more intensively than nutrient poor sites, especially across the temperate zone (Joosten & Clarke 2002).

The highly generic approach adopted in deriving the IPCC Tier 1 (default) emission factors for rewetted organic soils means that a high level of uncertainty will remain, as is further evidenced by the wide range in the new data values (Figure 5). Clearly, a move towards more specific emission factors (Tier 2) that take into account the factors that control GHG fluxes in rewetted organic soils, and thereby lead to a reduction in the associated uncertainty, is desirable.

Refinement of emission factors

GHG fluxes in rewetted organic soils are controlled by a wide range of external and internal factors, which include the prevailing climate, nutrient status, water table position, previous land use history, time since rewetting, absence or presence of vegetation and vegetation composition. However, in seeking to determine the overarching driver(s) of GHG exchange for rewetted organic soils, the exercise here was constrained to some extent by the quantity of available data for rewetted sites and by the quality of ancillary data in published studies. For the former, we were able to significantly expand the datasets by the inclusion of undrained sites as proxies (Figures 1 and 2), while for the latter it was possible to augment the data in some cases with information contained in other publications from the same site. Our analysis of GHG flux data from rewetted (and undrained) organic soils allowed for an initial disaggregation of the data by climate zone and nutrient status (Figure 3). This is in keeping with the good practices recommended by the IPCC (2006). However, there were insufficient data available to determine the strength of relationships between GHG fluxes and other variables such as previous land use history, time since rewetting and vegetation composition.

Previous land use

Although not captured in the general dataset, the influence of previous land use history (e.g. forest, grassland, cropland and wetland) on GHG fluxes in rewetted organic soils is likely to be profound. For example, CH₄ emissions following the rewetting of former agricultural land can be very high (Hendriks *et al.* 2007, Harpenslager *et al.* 2015) whereas rewetted boreal cutover peatlands may show CH₄

emissions well below the average (Tuittila *et al.* 2000, Waddington & Day 2007). While the influence of previous land use may diminish over time, sub-division of the flux data according to previous land use would, given a sufficient number of studies, undoubtedly improve the accuracy of emissions factors.

Time since rewetting

Available datasets from rewetted organic soils generally cover a period of ten years or less after rewetting and for this reason it is difficult to identify clear temporal patterns in GHG fluxes and determine with accuracy the transition time required to fully capture the changes following rewetting (e.g. Tuittila *et al.* 1999, Bortoluzzi *et al.* 2006, Kivimäki *et al.* 2008, Waddington *et al.* 2010, Wilson *et al.* 2013). Given the limitations in the available scientific literature, our derived emission factors assume that there is no transient period and that rewetted organic soils immediately behave like undrained organic soils in terms of GHG dynamics.

Whereas the high CO₂ emissions observed at drained sites will be reduced immediately upon rewetting, the time needed for recovery of the C sink function may vary from several years to many decades (Tuittila et al. 1999, Samaritani et al. 2011, Wilson et al. 2013) depending on the type of restoration methods employed, how long these methods are continued, and the pre-rewetting climate and hydrological boundary conditions. Reestablishment of the peat-forming vegetation cover on rewetted organic soils is necessary to reinstate the C sink function that ultimately leads to longterm C sequestration in the soil. In the period immediately following rewetting, soil oxidation rates will be low as a consequence of the anoxic conditions, while most of the newly sequestered C is contained within the non-woody biomass pool (leaves, stems, roots and litter). As a result, the ecosystem sink can temporarily be much larger upon restoration (Soini et al. 2010, Wilson et al. 2013), although a site can remain a CO₂ source during the first years after rewetting as well (Petrone et al. 2003, Waddington et al. 2010). Over longer time frames (a few decades) a decrease in the amount of CO₂ that is sequestered annually might be expected as the biomass pool eventually approaches a steady state C sequestration rate typical of undrained organic soils.

The impact of rewetting on changes in CH_4 fluxes over time differs between nutrient poor and rich sites. The rewetting of nutrient poor cutover peatlands results in a steady increase in CH_4 emissions in the years immediately after rewetting

as the emerging vegetation cover provides fresh substrates for CH₄ production (Tuittila et al. 2000, Waddington & Day 2007). Indeed, work by Vanselow-Algan et al. (2015) has indicated that high CH₄ emissions could persist for decades after rewetting, particularly if the vegetation is periodically inundated. In contrast, rewetting of nutrient rich sites seems to result in high initial CH₄ emissions that decline over time as the litter inundated during rewetting activities is decomposed (Limpens et al. 2008, Augustin et al. 2012). Thus, changes in CH₄ emissions and removals over time appear to be linked to vegetation succession (Tuittila et al. 2000, Cooper et al. 2014) and understanding how emissions change over time would require the inclusion of vegetation information.

Vegetation composition

Numerous studies have indicated the important role of vegetation in the regulation of GHG fluxes in both undrained and rewetted organic soils. Plants atmosphere remove CO_2 from the photosynthesis, utilise available nitrogen in the soil, and provide the substrate for CH₄ production and a pathway for the transportation of CH₄ from the saturated soil to the atmosphere (e.g. Bubier 1995, Shannon et al. 1996, Tuittila et al. 2000, Marinier et al. 2004, Wilson et al. 2009, Dias et al. 2010). Indeed, the presence of shunt species (i.e. wetland adapted vascular plant species known to transport CH₄ from the soil to the atmosphere) has a significant effect on CH₄ efflux from organic soils (e.g. Couwenberg & Fritz 2012, Levy et al. 2012) and a refinement of emission factors could be achieved through the development of nationally or regionally specific emission factors that directly address vegetation composition (see Riutta et al. 2007, Dias et al. 2010, Couwenberg et al. 2011, Forbrich et al. 2011). In particular, where perennial woody biomass plays a significant role in the net CO₂ and CH₄ exchange (e.g. pneumatophore species in the tropics) between rewetted organic soils and the atmosphere (e.g. Pangala et al. 2013), countryspecific methods should be developed that reflect the C stock changes in the tree biomass and dead tree organic matter pools under typical management practices and their interaction with the soil pool.

Water table level

The relationship between water table level and CO₂/CH₄ emissions/removals was evident in this study (Figures 1 and 2). As the water table is one of the main controls on GHG cycling, future (i.e. country specific) emission factors could be derived

and disaggregated by water table level provided sufficient ancillary data are available (e.g. mean annual, maximum and minimum water table values). Drainage ditches have been shown to be "hotspots" of CH₄ emissions within the wider drained landscape (Cooper et al. 2014, IPCC 2014a). Few data are available on CH₄ emissions from ditches that remain after rewetting or that are filled in during rewetting activities, although there is some evidence to suggest that CH₄ emissions may remain high after rewetting (Waddington & Day 2007, Cooper et al. 2014). However, rewetting reduces the differences between hydrological fields neighbouring ditches creating a more homogeneous surface that is not so different from undrained sites where hollows are major hotspots of CH₄ emissions (e.g. A. Laine et al. 2007b). Improved estimates of water table level distribution across a site would better capture the spatial variability associated with CH₄ fluxes. Our literature search also identified the impact of inundation on GHG dynamics in rewetted sites. In many cases, where the water table is maintained at very high levels (>20cm above the soil surface), CH₄ emissions can be extremely high (e.g. Augustin & Chojnicki 2008, Koch et al. 2014, Hahn et al. 2015, Vanselow-Algan et al. 2015), although much lower values have been observed as well (Koch et al. 2014, Minke et al. 2015). More research will be needed to assess the drivers behind the wide variation found in essentially flooded ecosystems.

Improved data collection

Emission factors could be further refined by the use of advanced process-based (mechanistic) models. Annual GHG fluxes are commonly calculated using quasi-mechanistic models that rely on descriptive attributes (WTD, temperature, photon flux density, vegetation cover, etc.) fitted to intermittent measurement data (Minke et al. 2012). Processbased models have the potential to integrate the interactions between biomass, dead organic matter and soil carbon pools, and to provide improved spatial and temporal estimates of GHG exchange; they do require, however, a very high level of information and complexity in regard to the interactions and processes described above (e.g. Walter et al. 2001, Frolking et al. 2002, Li et al. 2010, Baird et al. 2012, Meng et al. 2012, Gong et al. 2013, Metzger et al. 2015). Furthermore, the use of more sophisticated models would not remove the need for robust field measurements, which are required support model development, parameterisation and testing.

More refined emission factors of course need to

be accompanied by equally disaggregated land cover data. Recent advances in high resolution remote sensing and aerial imagery have the potential to significantly improve data collection. For example, unmanned aerial vehicles (UAVs) have been shown to provide extremely high resolution imagery in terms of the areal cover of vegetation communities (Kalacska et al. 2013) and could be particularly useful for sites where there is a mosaic of microsites (e.g. Knoth et al. 2013). Moreover, the availability of new satellite platforms, such as the (https://earth.esa.int/web/guest/ Sentinel missions/esa-operational-eo-missions/sentinel-2), could provide highly detailed imagery that would allow further disaggregation by vegetation type at a relatively low cost. Similarly, aerial platforms could potentially provide more detailed information to allow disaggregation by soil moisture or water table level (Kasischke et al. 2009, Jaenicke et al. 2011, Torbick et al. 2012).

Information gaps and ongoing issues

While the number of GHG studies on organic soils has steadily increased over the last few decades (see reviews by Lai 2009, Haddaway *et al.* 2014, IPCC 2014a), our work here has highlighted the existence of some research gaps, in particular the paucity of GHG data from the tropical climate zones as well as specific issues associated with rewetting.

Tropical data

GHG emissions from drained tropical peatlands are affected by a number of factors, such as higher peat surface temperatures following removal of the forest vegetation, aerobic conditions in the upper part of the peat column resulting from both drainage and disturbance caused by management operations and fertiliser applications (Jauhiainen et al. 2012, Jauhiainen et al. 2014). The effect of rewetting on GHG fluxes from tropical organic soils has yet to be measured. If the soil becomes persistently waterlogged, CO2 fluxes should be near zero from a biochemical perspective. However, it is much more difficult to rewet and maintain a stable water table in tropical peat than in boreal and temperate peat soils because the hydraulic conductivity of tropical peat is extremely high (Page et al. 2008). Furthermore, there is a tendency to flooding during the wet season and near drought in severely dry periods such as El Niño years (Dommain et al. 2011). Moreover, several studies in south-east Asia have indicated that there could be sizeable C emissions from former agricultural lands even if these are essentially wet (Hooijer et al. 2012, Jauhiainen et al. 2012, Husnain et al. 2014), while Gandois et al. (2013) reported substantial impacts on the C balance of an undrained tropical peat swamp forest following deforestation alone. The inference from these studies is that it may take considerable time for C losses from tropical peat swamp forests to reduce after rewetting. Moreover, achieving pre-disturbance C accumulation rates will be a long and largely unpredictable process that will probably only be realised following the re-establishment of closedcanopy forest, along with the accompanying environmental conditions conducive to peat formation. Additional research on rewetting techniques and associated GHG fluxes will be needed as a basis for higher tier emission factors. Furthermore, reliable data on GHG fluxes from organic soils in Africa, the tropical Americas or other tropical regions outside south-east Asia are very rare and virtually nothing is known about the effects of rewetting.

Fire

Due to high moisture contents, organic soils in intact ecosystems are protected to some degree from burning (Turetsky *et al.* 2015), although fires do occur on undrained organic soils. It can be assumed that the probability of fire occurrence in rewetted organic soils is likely to be small if the water table position is maintained at or near the surface, although there may still be a major risk of fire affecting trees in tropical regions where the temperature is high, even if the water table is near the peat surface. If the surface peat does become dry and flammable, for example during periods of drought, wet layers deeper in the peat profile will serve as fire barriers, limiting the depth of peat burning and hence C loss.

Waterborne pathways

An understanding of the fate of DOC leaked from organic soils is still poor. While DOC can be returned to the atmosphere as CO₂ (or CH₄), or transferred to lake sediments or long term C stores such as the deep ocean or marine sediments (Müller et al. 2015, Abrams et al. 2016), further studies should be carried out to improve the values for the conversion factor Frac_{DOC CO2}. Measurements from undrained and rewetted organic soils should be undertaken to obtain more accurate and countryspecific values of DOC_{FLUX}. Furthermore, since DOC production has been observed to vary with vegetation composition and productivity as well as with soil temperature, research should focus on developing specific values for different types of rewetted organic soils (e.g. nutrient rich versus nutrient poor). Additional waterborne C losses come from leaching of inorganic carbon (DIC) and from erosion (particulate organic carbon; POC), as well as evasion of CO₂ and CH₄ from the waterbodies within or close to the peatlands themselves. However, these are not treated in the Wetlands Supplement as very few data exist from rewetted sites and these losses are likely to be site specific (Evans et al. 2015). Although, compared to DOC, a greater proportion of POC may be simply translocated from the rewetted organic soil to other stable C stores such as freshwater or marine sediments (where it will not lead to CO₂ emissions), there is now some evidence to suggest that POC may also undergo significant mineralisation during riverine transport or (since POC fluxes are typically highest during flood events) following overbank deposition onto floodplains (Evans et al. 2015).

CONCLUSIONS

Rewetting of organic soils results in a decrease in CO2 and N2O emissions, DOC losses and GHG emissions based on the global warming potential; but also leads to an increase in CH4 emissions. In general, the emission factors derived in the Wetlands Supplement for rewetted organic soils appear robust and compare well to the new data (n=58) published since the Supplement. However, the GHG emission factor estimates derived in this paper are subject to uncertainty as a consequence of the lack of data for some climate zones and land use categories, and the wide variation in GHG emissions/removals inherent to organic soils in general. Future research should focus on the information gaps that have been highlighted here, with particular emphasis on determining the transient period following rewetting, reducing uncertainty through the derivation of country specific emission factors and, perhaps most critically given the high emissions associated with drainage, the quantification **GHG** emissions/removals in rewetted tropical organic soils.

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