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We recognize the effect of uncertain income tax positions only if those positions are more likely than not of being sustained. Recognized income tax positions are measured at the largest amount that is greater than 50% likely of being realized. Changes in recognition or measurement are reflected in the period in which the change in judgment occurs.

We record interest and penalties related to uncertain tax positions in the provision for income tax expense on the consolidated statements of operations and comprehensive loss.

### **Share-Based Compensation**

We measure compensation expense for all share-based payment awards, including stock options granted to employees, directors, and non-employees based on the estimated fair values on the date of each grant. The fair value of each stock option granted is estimated using the Black-Scholes-Merton option valuation model. Share-based compensation is recognized on a straight-line basis over the requisite service period, net of estimated forfeitures.

We have historically issued unvested restricted shares to employee stockholders of certain acquired companies. A portion of these awards is generally subject to continued post-acquisition employment, and this portion has been accounted for as post-acquisition share-based compensation expense. We recognize compensation expense equal to the grant date fair value of the common stock on a straight-line basis over the period during which the employee is required to perform service in exchange for the award.

We use the straight-line method for share-based compensation expense recognition. For the years ended December 31, 2012, 2013, and 2014, and period ended September 30, 2015, the weighted average assumptions used are as follows:

	Year Ended December 31,			Nine Months Ended September 30,	
	2012	2013	2014	2014	2015
				(unaudited)	
Dividend yield	—%	—%	—%	—%	—%
Risk-free interest rate	0.96%	1.55%	1.85%	1.87%	1.73%
Expected volatility	44.34%	46.47%	46.95%	45.68%	47.91%
Expected term (years)	6.05	6.09	6.06	6.08	6.06

The following table summarizes the effects of share-based compensation on our consolidated statements of operations and comprehensive loss for the years ended December 31, 2012, 2013, and 2014, and the period ended September 30, 2015:

	Year Ended December 31,			Nine Months Ended September 30,	
	2012	2013	2014	2014	2015
	(in thousands)			(unaudited)	
<b>Share-based compensation</b>					
Product development	\$3,984	\$ 8,820	\$24,758	\$16,907	\$33,287
Sales and marketing	668	1,235	3,738	2,553	4,524
General and administrative	3,462	4,603	7,604	5,193	11,675
Total	<u>\$8,114</u>	<u>\$14,658</u>	<u>\$36,100</u>	<u>\$24,653</u>	<u>\$49,486</u>

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As of December 31, 2014, there was \$177.9 million of total unrecognized compensation expense related to outstanding stock options and restricted stock awards that is expected to be recognized over a weighted average period of 2.86 years. As of