

Restricted Stock. A participant will not recognize taxable income at the time shares of restricted stock are granted and we will not be entitled to a tax deduction at such time, unless the participant makes an election under Section 83(b) of the Code to be taxed at grant. If such an election is made, the participant will recognize compensation taxable as ordinary income (and subject to income tax withholding in the case of employees) at the time of the grant in an amount equal to the excess of the fair market value of the shares at such time over the amount, if any, paid for such shares. If such an election is not made, the participant will recognize compensation taxable as ordinary income (and subject to income tax withholding in the case of employees) at the time the restrictions lapse in an amount equal to the excess of the fair market value of the shares at such time over the amount, if any, paid for such shares. The Company is entitled to a corresponding deduction at the time the ordinary income is recognized by the participant, except to the extent the deduction limits of Section 162(m) of the Code apply. In addition, a participant

126

Table of Contents

receiving dividends with respect to restricted stock for which the above-described election has not been made and prior to the time the restrictions lapse will recognize compensation taxable as ordinary income (and subject to income tax withholding in the case of employees), rather than dividend income. The Company will be entitled to a corresponding deduction, except to the extent the deduction limits of Section 162(m) of the Code apply.

Restricted Stock Units. A participant will not recognize taxable income when restricted stock units are granted, and we will not be entitled to a tax deduction at such time. A participant will recognize compensation taxable as ordinary income (and subject to income tax withholding in the case of employees) at the time of settlement of the award equal to the fair market value of any shares delivered and the amount of cash paid by us, and we will be entitled to a corresponding deduction, except to the extent the deduction limits of Section 162(m) of the Code apply.

Section 162(m) Limitations. As explained above, Section 162(m) of the Code generally places a \$1 million annual limit on a Company's tax deduction for compensation paid to certain senior executives, other than compensation that qualifies as "performance-based compensation," as defined under Section 162(m) of the Code. The 2015 Plan is designed so that stock options and SARs qualify for this exemption, and it also permits the Compensation Committee to grant other awards designed to qualify for this exception. However, the Compensation Committee reserves the right to grant awards that do not qualify for this exception, and, in some cases, the exception may cease to be available for some or all awards that otherwise so qualify. Thus, it is possible that Section 162(m) of the Code may disallow compensation deductions that would otherwise be available to the Company.

The foregoing general tax discussion is intended for the information of stockholders and not as tax guidance to participants in the 2015 Plan. Participants are strongly urged to consult their own tax advisors regarding the federal, state, local, foreign and other tax consequences to them of participating in the 2015 Plan.

Subsidiary Stock Awards

IAC has granted equity awards in certain subsidiaries within Match Group, Inc. to certain employees. For a description of these subsidiary equity awards, see "Note 8—Stock-based compensation" to our historical financial statements contained elsewhere in this prospectus.

Pursuant to an employee matters agreement that we will enter into with IAC upon the closing of this offering, these equity awards will vest over a period of years and are settleable, at IAC's option, in shares of IAC's common stock or in shares of our common stock. To the extent shares of IAC common stock are issued, we will reimburse IAC for the cost of these shares by issuing IAC additional shares of our common stock. See "Certain relationships and related party transactions—Post-offering relationship with IAC—Employee matters agreement."

127

Table of Contents

Principal stockholders

The following table sets forth information regarding the beneficial ownership of our common stock and Class B common stock immediately prior to and following the completion of this offering for:

- each person known by us to beneficially own more than 5% of our capital stock;
- each executive officer named in the Summary Compensation Table under "Executive compensation";
- each of our directors; and
- all of our directors and executive officers as a group.

Beneficial ownership for the purposes of the following table is determined in accordance with the rules and regulations of the SEC. These rules generally provide that a person is the beneficial owner of securities if they have or share the power to vote or direct the voting thereof, or to dispose or direct the disposition thereof or have the right to acquire such powers within 60 days following the date of this prospectus. Accordingly, the following table does not include equity awards that are not exercisable (or do not vest) within the next 60 days nor any shares of common stock that our directors and executive officers may purchase in this offering, including through the directed share program described in "Underwriting—Directed share program."

For each listed holder, the number of shares of our common stock and percent of such class listed assumes the conversion or exercise of any Match equity securities owned by such holder that are or will become convertible or exercisable, and the vesting of any Match equity awards that will vest, within 60 days of the date of this prospectus, but does not assume the conversion, exercise or vesting of any Match equity securities owned by any other holder. Shares of Class B common stock may, at the option of the holder, be converted on a one-for-one basis into shares of our common stock. The percentage of votes for all classes of capital stock is based on one vote for each share of our common stock and ten votes for each share of our Class B common stock.

128