

Foreign Sourced Income for Voya Funds

Pursuant to Section 853 of the Internal Revenue Code, the Funds designate the following amounts as foreign taxes paid for the year ended December 31, 2020.

	<u>Creditable Foreign</u> <u>Taxes Paid</u>	<u>Per Share</u> <u>Amount</u>	<u>Portion of Ordinary Income</u> <u>Distribution Derived from Foreign</u> <u>Sourced Income*</u>
Voya International High Dividend Low Volatility Fund	\$ 21,292	\$ 0.0205	100.00%
Voya Multi-Manager Emerging Markets Equity Fund	\$ 1,018,191	\$ 0.0292	80.11%
Voya Multi-Manager International Equity Fund	\$ 804,953	\$ 0.0165	90.40%
Voya Multi-Manager International Factors Fund	\$ 948,381	\$ 0.0193	72.75%
Voya Multi-Manager International Small Cap Fund	\$ 282,890	\$ 0.1230	88.88%
Voya Russia Fund	\$ 321,717	\$ 0.1501	99.15%
Voya International High Dividend Equity Income Fund	\$ 90,145	\$ 0.0110	99.77%
Voya Asia Pacific High Dividend Equity Income Fund	\$ 278,788	\$ 0.0234	100.00%
Voya Emerging Markets High Dividend Equity Income Fund	\$ 453,900	\$ 0.0238	100.00%
Voya Infrastructure, Industrials and Materials Fund	\$ 255,347	\$ 0.0135	68.27%
Voya Global Diversified Payment Fund	\$ 308,298	\$ 0.0065	25.03%
Voya Global Multi Asset Fund	\$ 86,248	\$ 0.0078	25.26%
Voya Global Perspectives Fund	\$ 27,545	\$ 0.0030	8.23%
Voya Target In-Retirement Fund	\$ 1,447	\$ 0.0005	4.15%
Voya Target Retirement 2020 Fund	\$ 3,001	\$ 0.0018	6.25%
Voya Target Retirement 2025 Fund	\$ 8,876	\$ 0.0031	10.40%
Voya Target Retirement 2030 Fund	\$ 11,483	\$ 0.0039	14.05%
Voya Target Retirement 2035 Fund	\$ 13,543	\$ 0.0045	16.39%
Voya Target Retirement 2040 Fund	\$ 11,700	\$ 0.0057	16.41%
Voya Target Retirement 2045 Fund	\$ 13,293	\$ 0.0062	18.25%
Voya Target Retirement 2050 Fund	\$ 8,984	\$ 0.0054	21.02%
Voya Target Retirement 2055 Fund	\$ 7,555	\$ 0.0055	18.19%
Voya Target Retirement 2060 Fund	\$ 4,218	\$ 0.0047	22.84%

*None of the Funds listed above derived any income from ineligible foreign sources as defined under Section 901(j) of the Internal Revenue Code.

Foreign taxes paid or withheld should be included in taxable income with an offsetting deduction from gross income or as a credit for taxes paid to foreign governments. Shareholders are strongly advised to consult their own tax advisors regarding the appropriate treatment of foreign taxes paid.