

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, 2019.

	<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 Real Estate Fund	\$ 102,214	\$ 0.0193	26.96%
Voya International High Dividend Low Volatility Fund	\$ 20,989	\$ 0.0210	84.42%
Voya Multi-Manager Emerging Markets Equity Fund	\$ 823,819	\$ 0.0252	100.00%
Voya Multi-Manager International Equity Fund	\$ 1,029,068	\$ 0.0198	93.35%
Voya Multi-Manager International Factors Fund	\$ 988,693	\$ 0.0203	84.17%
Voya Multi-Manager International Small Cap Fund	\$ 350,778	\$ 0.1205	77.46%
Voya Russia Fund	\$ 492,623	\$ 0.2135	98.57%
Voya International High Dividend Equity Income Fund	\$ 88,599	\$ 0.0105	84.17%
Voya Asia Pacific High Dividend Equity Income Fund	\$ 310,985	\$ 0.0261	90.45%
Voya Emerging Markets High Dividend Equity Income Fund	\$ 611,228	\$ 0.0321	99.38%
Voya Infrastructure, Industrials and Materials Fund	\$ 307,723	\$ 0.0160	71.04%
Voya Global Diversified Payment Fund	\$ 70,513	\$ 0.0012	4.54%
Voya Global Multi Asset Fund	\$ 114,137	\$ 0.0099	24.80%
Voya Global Perspectives Fund	\$ 23,347	\$ 0.0040	11.72%
Voya Target In-Retirement Fund	\$ 1,261	\$ 0.0014	5.65%
Voya Target Retirement 2020 Fund	\$ 2,615	\$ 0.0020	8.84%
Voya Target Retirement 2025 Fund	\$ 6,111	\$ 0.0026	13.57%
Voya Target Retirement 2030 Fund	\$ 5,983	\$ 0.0026	14.76%
Voya Target Retirement 2035 Fund	\$ 6,415	\$ 0.0028	14.38%
Voya Target Retirement 2040 Fund	\$ 4,677	\$ 0.0026	13.82%
Voya Target Retirement 2045 Fund	\$ 5,390	\$ 0.0030	15.31%
Voya Target Retirement 2050 Fund	\$ 3,659	\$ 0.0031	15.41%
Voya Target Retirement 2055 Fund	\$ 2,862	\$ 0.0030	12.87%
Voya Target Retirement 2060 Fund	\$ 1,593	\$ 0.0027	14.35%

*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.