

Foreign Sourced Income for Voya Fund of 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, 2017. Foreign taxes paid for purposes of Section 853 may be less than actual foreign taxes paid for financial statement purposes.

	<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 Global Target Payment Fund	\$ 272,187	\$ 0.0046	18.50%
Voya Global Multi Asset Fund	\$ 100,242	\$ 0.0075	22.95%
Voya Global Perspectives Fund	\$ 9,031	\$ 0.0023	6.39%
Voya Target In-Retirement Fund	\$ 212	\$ 0.0006	2.72%
Voya Target Retirement 2020 Fund	\$ 658	\$ 0.0015	6.09%
Voya Target Retirement 2025 Fund	\$ 1,079	\$ 0.0020	8.54%
Voya Target Retirement 2030 Fund	\$ 1,330	\$ 0.0030	9.83%
Voya Target Retirement 2035 Fund	\$ 1,488	\$ 0.0040	12.86%
Voya Target Retirement 2040 Fund	\$ 692	\$ 0.0032	16.35%
Voya Target Retirement 2045 Fund	\$ 925	\$ 0.0036	13.89%
Voya Target Retirement 2050 Fund	\$ 723	\$ 0.0044	19.94%
Voya Target Retirement 2055 Fund	\$ 704	\$ 0.0040	20.27%
Voya Target Retirement 2060 Fund	\$ 654	\$ 0.0050	22.09%

*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.