

January 15, 2019

IMPORTANT INFORMATION REGARDING MONTHLY DISTRIBUTION

Voya Global Equity Dividend and Premium Opportunity Fund

**DISTRIBUTION NOTICE** - We are providing shareholders of the Voya Global Equity Dividend and Premium Opportunity Fund (the "Fund") with an estimate of the source of the Fund's monthly distribution as required by current securities laws. **THIS NOTICE IS FOR INFORMATIONAL PURPOSES ONLY. NO ACTION IS REQUIRED ON YOUR PART.** These estimates may, and likely will, vary over time based on the investment activities of the Fund and changes in the value of its portfolio investments. The final determination of the source and tax characteristics of all distributions will be made after December 31, 2018 and reported to you on Form 1099-DIV early in 2019.

The Fund estimates that the distribution payable on January 15, 2019 is comprised of approximately 100% long-term gain.