

American Academy Of Cosmetic Dentistry

Executive Director / CEO

EIN 391800450
 WI · NTEE B60
 FY ending 2024-10-31
 June 9, 2026

This analysis benchmarks the total compensation of **Michael Difrisco, Executive Director / CEO** (\$22,604) against **every comparable organization** that fit the selection criteria — **106** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **19th** percentile of comparable organizations below the typical range for comparable organizations

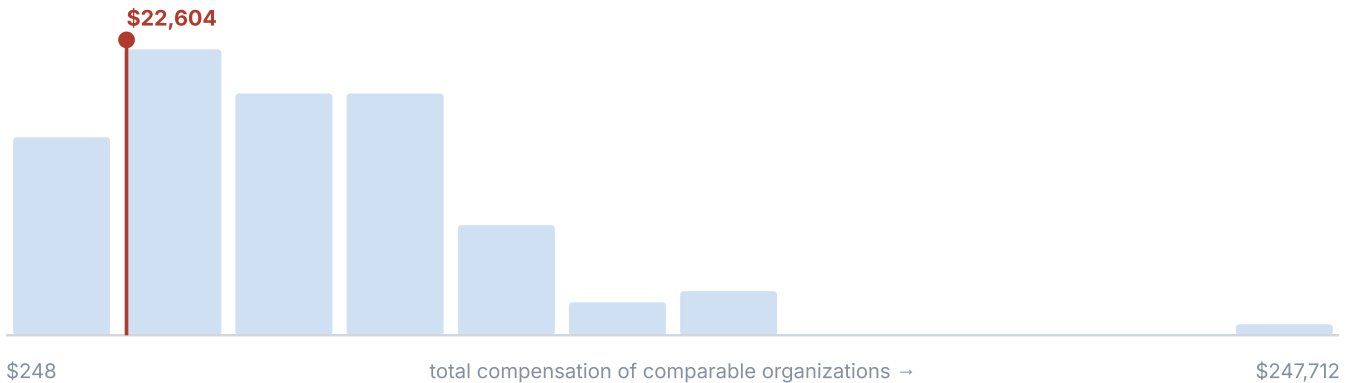
Benchmarked executive: Michael Difrisco — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B60).
BUDGET	Total revenue between \$137,548 and \$307,945 — 0.67x to 1.50x the subject's \$205,297 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B60), nationwide + budget 0.67–1.5x revenue.

106 organizations qualified on sector, size, and geography → **106** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,985	\$28,116	\$50,133	\$69,341	\$90,995	\$22,604
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● Comparable organizations

Each figure is Form 990 Part VII columns D + F (reportable pay plus other compensation and benefits; column F may include amounts from related organizations), normalized to WI cost of living (BEA RPP, 2023) and to its filing year (CPI-U); the reported amount is on each linked 990.

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Wayfinders Inc	IN	\$205,270	Executive Director	\$85,000	\$85,830	2024
Dr Gertrude A Barber Educational	PA	\$204,274	Executive Vice President	\$18,945	\$18,625	2023
Michigan Center For Employee Owners	MI	\$206,640	Executive Director	\$75,917	\$75,030	2024
Local 619 Jatc	MS	\$203,105	Trustee	\$29,878	\$31,863	2024
Christian Institute	CA	\$208,060	Teacher/director	\$58,000	\$49,372	2023
Literacy Volunteers Of Santa Fe	NM	\$208,460	Executive Dir.	\$15,999	\$16,053	2025
Local 147 Training Fund	NY	\$201,689	Training Dir.	\$48,261	\$41,757	2024
Infinity Foundation	IL	\$200,734	Executive Di	\$25,600	\$24,099	2024
Rappu Inc	VA	\$200,403	Executive Di	\$39,542	\$36,558	2024
Lawrence Funderburke Youth	OH	\$210,661	President	\$98,500	\$99,895	2024
Mission Milby Community Development Corporation	TX	\$210,845	Executive Director	\$130,000	\$124,516	2024
Achieving Success On Purpose Inc	NC	\$211,283	Executive Director	\$25,354	\$25,826	2023
National Hartford Center Of	MA	\$197,887	Executive Director	\$75,000	\$66,439	2023
Leadership Kitsap Foundation	WA	\$213,097	Executive Director	\$85,250	\$73,083	2024
Someone Who Cares Community Ce	GA	\$213,323	President	\$6,560	\$6,316	2024
Taproot Farm & Environment Edu Ctr	NH	\$196,475	Executive Di	\$45,000	\$39,786	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Health-care Education And Living In Poverty	DC	\$216,000	President/ceo	\$80,000	\$67,220	2024
Global Training Network	OK	\$194,034	President	\$58,548	\$63,554	2023
True Initiative	HI	\$217,550	Ed To 12/24	\$79,935	\$68,526	2024
Columbia Bartending Agency Incorporated	NY	\$218,310	Executive Director	\$7,120	\$6,001	2025
luoe Local 891 Education & Training Fund	NY	\$218,825	Trustee	\$7,262	\$6,469	2023
The Reliance College Fund	IL	\$221,037	Pres./treas.	\$88,008	\$82,847	2024
The William And Lanaea C Featherstone	MD	\$224,131	Founder	\$30,000	\$27,649	2023
Remarkable Mens Practice	CA	\$224,685	President	\$10,387	\$8,842	2023
New York State Care Management	NY	\$225,135	Executive Director	\$68,250	\$59,053	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WI cost of living and 2024 dollars. Click any organization to verify the figure on ProPublica.

■ Methodology

Comparable organizations were drawn from electronically filed IRS Form 990 returns and matched on sector (NTEE code), budget (a size-adaptive revenue band that tightens as the organization grows), and geography (same-state first, broadening only when too few peers qualify); every organization within the band forms the peer set. To compare fairly across regions and years, peer compensation is normalized to WI cost of living (BEA Regional Price Parities, 2023) and to the subject's filing year (CPI-U). The figure benchmarked is Form 990 Part VII, Section A, columns D + F — reportable pay plus other compensation, benefits, and deferred amounts (column F may include amounts from related organizations) — with the chief executive matched by role. Related-organization amounts (column E) and institutional trustees are excluded. Full methodology: peerbasis.org/methodology.

■ Sample, role match & sensitivity

PEER COUNT	106 organizations. Compensation range \$248–\$247,712; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$205,297); for reference, expenses \$202,200 and assets \$900,449.
ROLE MATCH	Michael Difrisco, reported title <i>"EXECUTIVE DIRECTOR"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 peers fall outside 1.5× the interquartile range — consider whether any reflect one-time payments (severance, deferred-comp payouts).

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	19 th
Total compensation (D + F), as reported (no adjustments)	17 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	96 th

If the percentile moves materially across these definitions, the result is sensitive to methodology choices, and the board should weigh which basis best fits its facts.

● Rebuttable presumption of reasonableness · 26 CFR 53.4958-6

Compensation paid by a tax-exempt organization is presumed reasonable — shifting the burden to the IRS — when three requirements are met. This report supplies the comparability data for the second. The board should record the following in its minutes *concurrently* with its decision:

Draft board minutes – executive compensation

1. The compensation of the Executive Director / CEO (Michael Difrisko) was approved in advance by [the Board / Compensation Committee], composed of members with no conflict of interest with respect to the arrangement.
2. Prior to its determination, the authorized body obtained and relied upon appropriate comparability data, namely the PeerBasis Compensation Comparability Determination dated June 9, 2026, comparing compensation against 106 similarly situated organizations (Same NTEE sector (B60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$22,604 is reasonable (approximately the 19th percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [__ for / __ against].

Sources: IRS Form 990 e-file data (apps.irs.gov); IRS Business Master File (NTEE classification). Every figure traces to an original public filing — click any organization above to verify it on ProPublica. PeerBasis is a service of Prismind Analytics; its [methodology is published](#), was commissioned for independent adversarial review, and discloses its own limitations. This report is comparability data to support a board's good-faith determination under IRC 4958; it is not legal or tax advice. Generated by PeerBasis on June 9, 2026.