Take a picture of kimmel

Remove the background

Copy the layer

Shrink the coped layer of kimmel so that his shoulders are at the bottom of the picture

Copy and paste it several times so that the bottom of the picture is covered in kimmels

Merge the layers and drag the kimmels to the center of the picture

Use the polar coordinates filter under distort

create a new layer behind the kimmel circle

select the brush tool

adjust the color dynamics of the brush so that each time it is used it produces a new color

fill the area behind the kimmel circle

use the grain filter on the brush circle

invert both layers

merge the layers

use the fresco filter

enlarge the kimmel circle as large as possible without going off the screen

erase the body of the original kimmel and transform it, so it is in the center of the circle

invert it and apply the fresco filter

create a new layer for the back ground

make it the rainbow gradient and invert it

Bonus

Copy the kimmel layer four times and rotate each layer so they are each facing a different direction

Open the animation window

And make 4 slides each with one of the kimmel heads showing

Tween them