In the present paper, an individual’s emotional reactions to punishment are found to play an important role in determining whether or not they will subsequently comply with their obligations under the law. Survey data collected from 2292 taxpayers who have been accused of tax avoidance demonstrate that perceptions of procedural injustice can indirectly affect future tax compliance through a set of mediating variables that represent emotions of shame. Based on the findings, it will be proposed that procedural justice research may benefit by further considering research into emotions. Implications for how regulators might be able to more effectively and more decently enforce the law will also be discussed.